

# Handbook for Electronic Filers of Utah Income Tax Returns

**Including file specifications  
and record layouts**



## Utah State Tax Commission

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Salt Lake City, Utah 84134  
(801) 297-2200  
1-800-662-4335  
[www.tax.utah.gov](http://www.tax.utah.gov)

*If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811, or TDD (801) 297-2020. Please allow three working days for a response.*

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## Introduction

Since 1993, the Utah State Tax Commission has participated with the Internal Revenue Service in joint "one-stop" electronic filing of federal and Utah individual income tax returns. This joint filing provides an efficient and cost effective method of filing for taxpayers.

The Internal Revenue Service has a well-established and ongoing system for electronically filing certain federal individual income tax returns, and the Federal/State Electronic Filing Program has been structured as an enhancement to this system.

Participation in the Utah program will require applicants to first gain acceptance into the federal program. Internal Revenue Service Publication 3112, IRS e-file Application and Participation, and Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, describe the application and acceptance procedures, and informs participants in the federal program of their specific obligations. Those who desire to participate in the Utah program are advised to study and become familiar with these IRS publications prior to reading this Utah Handbook.

This Utah Handbook for Electronic Filers of 2007 Individual Income Tax Returns (Pub 59) documents the requirements unique to the Utah electronic filing program, and supplements and is used in conjunction with the IRS publications. Since most functions in the Utah program draw upon or are similar to the IRS program, only features unique for Utah or where additional information is necessary have been specified. All provisions in the federal program are in effect for the Utah program. Participation in the Utah program shall be in accordance with the requirements set forth in these publications.

## Contact Phone Numbers for Utah Returns

### Utah Federal/State Electronic Filing Assistance

Utah Electronic Filing Coordinator  
Software and Transmitter Testing  
Technical Assistance  
(801) 297-7575, or fax (801) 297-7698

### General Information/Taxpayer Assistance

(801) 297-2200  
Outside the Salt Lake area  
1-800-662-4335  
Website [tax.utah.gov](http://tax.utah.gov)

## Calendar

The following dates are for electronic filing of Utah Individual Income Tax Returns for tax period Jan. 1, 2007 through Dec. 31, 2007. Dates are subject to change.

Begin IRS/Utah Acceptance Testing  
Nov. 13, 2007\*

Last Start Day for Software Developer Test  
Dec. 28, 2007\*\*

Begin Transmitting Live Federal/Utah Returns  
Jan. 11, 2008

Last Day for Timely Transmission of Utah Electronic Returns  
April 15, 2008

Last Day for Extended Filing of Electronic Returns  
Oct. 15, 2008

\* Tentative Date

\*\* Date shown is the latest day to begin testing Federal PATS with the IRS.

## Definition of Terms

**USTC** – Utah State Tax Commission

**IRS** – Internal Revenue Service

**ERO** – Electronic Return Originator

## Categories of Electronic Filers

1. **Electronic Return Originator (ERO)** – A firm, organization, or individual who deals directly with a taxpayer, and who:
  - a. prepares a Utah individual income tax return for the purpose of having an electronic return produced; or
  - b. collects a prepared Utah individual income tax return for the purpose of having an electronic return produced; and
  - c. obtains the taxpayer's signature on Form TC-8453, Utah Individual Income Tax Transmittal for Electronic Filing, or IRS Form 8879, IRS e-file Signature Authorization, when required.
2. **Transmitter** – A firm, organization or individual who transmits electronic returns directly to the IRS for subsequent retrieval by the USTC.
3. **Software Developer** – A firm, organization or individual who develops computer software for the purpose of:
  - a. formatting Utah returns according to USTC specifications; and/or
  - b. electronically transmitting Utah returns directly to the IRS for subsequent retrieval by the USTC.

## Types of Electronic Filers

An Electronic Filer can be one, or a combination, of the categories defined above. The categories are geared to specific functions performed as they relate to the taxpayer, the IRS or the USTC. An electronic filer can be one or more of the following business types:

1. **Preparer** – Completes the Utah return and computes the tax based on information provided by the taxpayer.
2. **Preparer/Transmitter** – Completes the Utah return, computes the tax based upon information provided by the taxpayer, and transmits the return directly to the IRS for subsequent retrieval by the USTC.
3. **Software Developer** – Develops computer software either sold or used for the purpose of formatting and/or transmitting electronic Utah returns directly to the IRS for subsequent retrieval by the USTC.
4. **Service Bureau** – Takes Utah tax returns from accepted electronic filers and formats them, but does not collect returns directly from taxpayers nor transmit returns directly to the IRS.
5. **Service Bureau/Transmitter** – Takes Utah returns from accepted electronic filers, formats the returns, and transmits them directly to the IRS for subsequent retrieval by the USTC.
6. **Transmitter** – Provides transmission services directly to the IRS. May also take Utah returns from accepted EROs and transmit them directly to the IRS for subsequent retrieval by the USTC.

7. **Electronic Return Collector** – Takes prepared Utah returns directly from taxpayers for the purpose of having electronic tax returns produced. An Electronic Return Collector may be a for-profit or a not-for-profit organization in the private or public sector that provides electronic filing services; e.g., employers providing a service to their employees.

## Ways to Participate in Electronic Filing

1. Electronic filers may choose to perform all of the functions associated with electronic filing and be EROs, transmitters and software developers, or they may choose to use the services of another accepted electronic filer (third party). For example:
  - a. An ERO can be a preparer who prepares the tax return, or an electronic return collector who only takes prepared returns for the purpose of having electronic returns produced.
  - b. An ERO can develop software to format return records to conform with IRS/USTC specifications (software developer), or purchase software which performs this function, or use a service bureau which will data enter prepared returns and format them to IRS/USTC specifications.
  - c. An ERO can write the software to transmit the formatted Utah returns directly to the IRS (software developer) for subsequent retrieval by the USTC, purchase software to do the transmission (transmitter), or use a third party transmission service to do the transmissions to the IRS.
2. The ways of doing business govern how an individual or organization completes the information needed to participate in electronic filing. Entries on the application indicate the types of information and publications the applicant will need. The functions to be performed by the applicant will determine whether testing with the IRS will be required, what types of tests are needed, and what responsibilities are assumed by the electronic filer. For additional information on these and other definitions, see the list of publications on page 7 of this document.

## Federal/Utah Electronic Filing

### How Filing Works

Utah taxpayers may arrange with an IRS and USTC approved ERO to file electronically their Utah individual income tax returns, whether they are refunds, balance due or zero balance returns (see *Utah Portion of the Electronic Return* on page 4 of this publication), along with their federal tax return. EROs and transmitters accepted into the IRS electronic filing program (as limited below) will be able to participate in the filing program and file both federal and Utah returns in one transmission to the IRS's Service Center.

The IRS will acknowledge receipt of the federal/state return to the transmitter. The USTC will access the IRS system and retrieve the Utah portion of the electronic return. That data will then be processed by the USTC's electronic system. The USTC will also acknowledge receipt of the state electronic return to the transmitter. The transmitter should expect to receive USTC acknowledgement within three working days from the time the acknowledgement is received from the IRS.

## Who May Participate

During 2008, for tax year 2007 returns, the Federal/State Electronic Filing Program will be offered to Utah individual income taxpayers who file full-year, part year or non-resident, refund, zero balance or balance due returns. The desire of the USTC is to offer a more automated system for income tax filing to all Utah taxpayers. It is expected that this program will continue to be expanded in coming years to include all practitioners/preparers and all taxpayers throughout the state of Utah who qualify with the IRS for participation in the electronic filing program.

For Utah returns not acceptable for electronic filing, see *Exclusions from Electronic Filing* on page 4.

## Information for Participation

Practitioners interested in submitting Utah individual income tax returns through the electronic filing program must first be accepted by the IRS for filing federal returns.

Federal Publication 3112 specifies the application process and requirements for participation in the federal electronic filing program. The IRS's definitions of the electronic return originator, transmitter, and software developer apply for Utah electronic filing purposes under the program.

## Acceptance Process

The USTC will recognize and draw upon the IRS federal acceptance process for the 2007 tax period. Only those EROs, software developers, and transmitters who have been accepted by the IRS for participation in the tax year 2007 electronic filing program shall be eligible to participate in the IRS/Utah electronic filing program. As soon as you are accepted by the IRS, you may start filing Utah returns electronically.

## EFIN and ETIN

The EFIN and ETIN will be assigned by the IRS through an IRS Service Center. The USTC will use these same numbers in the filing program.

## Utah Test Data

While all participants in the Utah program must first have followed the IRS testing procedures and been accepted into their electronic filing program, Software Developers are further required to test their software with Utah test data. Only software from an IRS approved and accepted Software Developer that has also been tested and approved by the USTC shall be used by EROs and Transmitters for the electronic submission of Utah returns. Any returns submitted with unapproved software will be automatically rejected.

When the IRS has accepted a Software Developer's test returns, the USTC will retrieve the Utah return test data from the IRS for testing. Software Developers in the program will receive test materials and instructions for performing the Utah testing.

The latest start date for testing federal returns in the electronic filing program is Dec. 28, 2007. Where testing with the IRS has begun, testing with the USTC can begin and/or continue after this date, with approval from the USTC.

## Utah Portion of the Electronic Return

The Utah portion of an electronic return will consist of data transmitted electronically with the Federal PIN information supporting the paper documents that must be retained by the ERO or the taxpayer for a period of three years. A properly completed and formatted electronic record and PIN information must be received by the USTC in order for an electronic tax return to be considered complete.

## Electronic Portion of an Electronically Filed Utah Return

The following forms, statements and schedules may be transmitted electronically:

- TC-40, Individual Income Tax Return, including TC-40A, TC-40B, TC-40C and/or TC-40S
- Federal self-select PIN information

An electronically submitted Utah return must include all required information fields, including all W-2, W-2G, 1099-R and 1099-G forms with Utah withholding information.

## When to Mail the TC-8453 to the Tax Commission

The following procedures should be followed in determining when to submit a Utah form TC-8453 to the USTC:

1. Form TC-8453 **SHOULD NOT** be submitted to the USTC if an electronic signature (PIN) was used on the federal return and the Utah return is filed at the same time.
2. Form TC-8453 **SHOULD** be submitted to the USTC if the Utah return is being filed electronically but separate from the federal return.
3. Form TC-8453 **SHOULD** be submitted to the USTC if any of the requirements outlined below in Paper Portion of an Electronically Filed Utah Return apply.

**NOTE:** Do **NOT** attach a copy of the federal or Utah return, or any W-2s, W-2Gs, 1099-Rs or 1099-Gs to the TC-8453 if required to submit the form. Keep these forms in your files for three years.

## Paper Portion of an Electronically Filed Utah Return

The non-electronic portion of the Utah return, which should be submitted along with a TC-8453, shall include the following paper documents:

1. State copies of any Forms TC-675R (or Federal Schedule F or K-1) normally attached to the paper return, showing any Utah withholding. The ERO and the taxpayer should also retain copies of these for three years.
2. Supporting schedules and documents requiring original signatures and/or certification. The ERO and the taxpayer should retain copies of these papers.
3. Specific forms or statements required to be attached to the Utah return. See form TC-8453 on page 31.

## Completing the Utah Tax Return

Instructions for entering the data required to complete the Utah tax forms will vary from one computer program to another. However, all Utah tax forms must be completed in accordance with the instructions published by the USTC for the particular form in question. See TC-40 form booklet.

## Exclusions from Electronic Filing

IRS Publication 1345 lists several circumstances that preclude the federal return from being filed electronically. A Utah return can be filed electronically without a federal return. However, the following Utah returns **CANNOT** be filed electronically:

- An amended Utah return,
- A corrected Utah return,
- A Utah return for any tax period other than calendar year Jan. 1, 2007 to Dec. 31, 2007,
- A Utah return with credit for taxes paid to **more than one** additional state (multiple TC-40A's),
- A Utah return filed under Special Instructions for Married Couples where the filing status is different than that used on the federal return, and
- A Utah return for a deceased taxpayer where the refund is being claimed by someone other than the surviving spouse and form TC-131 is required.

## Transmitting the Utah Electronic Return

**NOTE:** Since the Utah return usually will be transmitted electronically with the federal return to the IRS before it is transmitted to the USTC, the Transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications set forth by the IRS in their Publications 1345 and 1346.

Participants in the electronic filing program should confirm with their Software Developer or direct Transmitter that their software has been programmed to process and transmit the Utah data with the federal data to the IRS Service Center, and this software has been further tested and approved by the USTC for use in the Utah electronic filing program. Software that does not transmit returns to the IRS Service Center or that has not been tested and approved by the USTC may not be used to submit Utah returns electronically.

## ERO/Transmitter Certification

By transmitting the electronic portion of the Utah return, the electronic filer is certifying the Federal PIN has been completed and signed in accordance with instructions in *Utah Portion of the Electronic Return* on page 4, and the official descriptions of all entries of the electronic return apply. The electronic filer further certifies that the original, signed copy of the TC-8879 and all other required documents are on file; and for each Utah return submitted electronically, copies of all documents required for the return are and will be maintained on file.

## IRS Acknowledgement

For each electronic return submitted, the IRS will transmit an acknowledgement record back to the Transmitter indicating receipt of the data, either acceptance or rejection of the return for processing, and identification of any error conditions found.

If the IRS rejects a federal return due to errors, the accompanying Utah return will also be rejected. If the IRS rejects a Utah return due to errors, the federal return will also be rejected. (See "Reject Codes" below.)



If the error is one that can be corrected by the Transmitter, both return records may be re-transmitted to the IRS. If the Utah return transmission cannot be corrected, the filer has the option of re-transmitting the federal return data and filing the Utah return on paper.

Repeated rejection of electronically transmitted returns may cause the IRS to rescind the electronic filing privileges of an electronic filer.

## Utah Acknowledgement

Utah electronic returns prepared by software that has not been tested and approved by the USTC and returns transmitted by software not authorized by the USTC will be rejected.

For each Utah electronic return retrieved from the IRS, the USTC will send an acknowledgement back to the Transmitter through the IRS, either accepting or rejecting the return for processing by the USTC.

The Transmitter and the ERO (if the Transmitter is a third party) must communicate the status – acceptance or rejection – to the taxpayer within 24-hours of receipt of acknowledgement from the USTC, regardless of whether the return is accepted or rejected.

Acceptance means the Utah return data has been retrieved from the IRS by the USTC, it has been screened upon initial retrieval, and it will be processed into the USTC system. Transmitters and EROs should be aware that screening and processing does not necessarily mean the return data is error free or it will actually process through the Utah system.

## Non-Receipt of Utah Acknowledgement

If acknowledgement of an electronically submitted Utah return has not been received from the USTC within five workdays after submitting the return, the Transmitter may inquire about the status of that return by contacting the USTC at (801) 297-7575, or 1-800-662-4335 extension 7575 if outside the Salt Lake area.

## Reject Codes

### Errors Detected by the IRS

Should an error be detected by the IRS in any part of the federal and/or Utah returns, both the federal and the Utah return will be rejected. The reject codes listed in IRS Publication 1346 will be used by the IRS to identify the various error conditions on the rejected return.

### Errors Detected at the Utah State Tax Commission

General editing and validity checks will be performed by the USTC upon retrieving a Utah electronic return. If the return data cannot be read or if an error is detected, acknowledgement will be sent to the Transmitter that the return cannot be processed in the Utah system and is therefore rejected. Generally, a code indicating the error will be transmitted along with the rejection notice.

If the electronic return is accepted for processing in the USTC system, additional in-depth checks will be performed by the system. Returns found to have errors, such as duplicate returns, duplicate social security numbers, computation errors, debt offsets on refunds, etc., will be managed through

regular error resolution methods. Where an error is detected by the USTC processing system, the USTC will communicate directly with the taxpayer. The Transmitter will receive acknowledgement of original receipt of the return data and, where possible, preliminary indication of any error(s) detected. However the Transmitter will not receive additional information relative to the error conditions or the status of any return accepted for processing.

## The State Acknowledgement System

The USTC will participate in a State Acknowledgement System designed and developed by the Internal Revenue Service as part of its front-end processing system, known as Electronic Management System (EMS). The IRS will maintain and operate the State Acknowledgement System. Through this system, state acknowledgements may be retrieved electronically.

Utah will send their state acknowledgements through the EMS system for trading partners to pick up when they pick up their federal acknowledgements.

Procedures and specifications for the Federal/State Acknowledgement System may be found in IRS Publication 1346.

## Form TC-8453

A Utah form TC-8453 is required to be signed and filed with the Utah State Tax Commission if:

- The taxpayer is filing an electronic Utah-only return (no federal return is being submitted at the same time), or
- A federal PIN is not used when filing electronically.

If a Utah form TC-8453 is not required to be filed, the ERO or Transmitter is required to keep a copy on file for three years. A copy of the Utah TC-8453 is included in Appendix D of this publication.

## Instructions For Completing Form TC-8453, If Required

### IRS DCN

Enter the Document Control Number (DCN) assigned to the federal return for this taxpayer in the appropriate boxes at the top of the TC-8453.

### Declaration of Taxpayer for State Only Returns

If the Utah return was transmitted separately from the federal return, the TC-8453 is required to obtain the signed declaration from the taxpayer(s) under the first checkbox.

Before the Utah return is transmitted electronically, the taxpayer, and spouse if married filing a joint return, must sign and date the TC-8453. A taxpayer may not sign a blank TC-8453. The ERO/Transmitter must provide the taxpayer with a legible copy of both the completed Utah return and the TC-8453, including copies of all supporting documents required.

The ERO or taxpayer must maintain paper copies of all documents, discussed in *Paper Portion of An Electronically Filed Utah Return* on page 4, for three years.

Do NOT attach copies of the paper return (either federal or Utah), or withholding forms W-2 or 1099 to the TC-8453.

## Processing and Mailing TC-8453

After the TC-8453 has been completed and signed by the taxpayer, if required, the ERO will send the electronic portion of both the federal and the Utah returns to the IRS in accordance with the IRS and Utah file specifications. **Copies of form TC-8453 and associated documents are to be retained by the Transmitter (or by the ERO, where the transmitter is a third party) for a period of three years.**

Every Utah return submitted electronically by a qualified Transmitter will be acknowledged. This acknowledgement will provide notice to the Transmitter that the USTC has either "accepted" or "rejected" the return for processing. If accepted and if required, form TC-8453, if required, must be forwarded to the USTC no later than the next working day. Third-party Transmitters must notify the ERO no later than the next workday after receiving the USTC acknowledgement of acceptance. A rejected return may be corrected and re-submitted as a "State Only" return.

The TC-8453, if required to be filed with the USTC, should be forwarded to:

Utah State Tax Commission  
Electronic Filing Section  
210 North 1950 West  
Salt Lake City, UT 84134-0210

A readable copy of the prepared return and all supporting documents, including the signed TC-8453, must be provided to the taxpayer. The Transmitter (or the ERO where the Transmitter is a third party) must maintain readable file copies of all required documents for each Utah return submitted electronically.

## Delays and Problems

Although the USTC does not anticipate problems with the Federal/State electronic filing system, participants in the program should be aware that problems may occur from time to time. This could delay refunds, if applicable.

Taxpayers may confirm their Utah return has been transmitted to the USTC by checking with their ERO or Transmitter. The taxpayer should allow at least four weeks from the date the return was acknowledged to the Transmitter before contacting the USTC to inquire about the status of a refund check.

### USTC Tax Helpline – Information:

- Electronic Filing System – (801) 297-7575, or 1-800-662-4335 extension 7575 if outside the Salt Lake area
- Refund Information – (801) 297-2200, or 1-800-662-4335, if outside of the Salt Lake area.

The taxpayer will be asked for his/her social security number and the amount of federal adjusted gross income on the return. Taxpayers are advised to wait at least four weeks after the return is acknowledged before inquiring about a refund.

The refund status may also be checked online at [incometax.utah.gov](http://incometax.utah.gov).

- Other Inquiries – (801) 297-2200, or 1-800-662-4335, if outside of the Salt Lake calling area.

## Balance Due Returns

When a balance due Utah return is filed, the payment may be made online with a credit card or with an electronic check (ACH debit) from a checking account. Each online payment is subject to a service fee. To pay online, access is through Payment Express at [paymentexpress.utah.gov](http://paymentexpress.utah.gov).

If payment is being made by check or money order, the **TC-547** coupon must be submitted along with the payment. See Appendix B for a copy of the coupon and instructions for filing. **DO NOT SEND A PAPER COPY OF THE TAX RETURN WITH THE COUPON AND PAYMENT.**

## Information Electronic Filers Must Provide to Taxpayers

EROs must furnish taxpayers with accurate and legible copies of all completed forms, schedules, statements, etc., filed with the USTC on behalf of the taxpayer. These documents must be provided at the time the taxpayer signs the completed TC-8453 (if required) or the IRS Form 8879, IRS e-file Signature Authorization. An accurate and legible copy of the completed and signed, if required, TC-8453 must also be furnished to the taxpayer.

Generally, the taxpayer's refund check will be mailed directly to the taxpayer within three weeks after an electronic return has been received by the USTC. The USTC cannot guarantee a specific date for the receipt of a refund check. The direct deposit of a refund generally reduces the time significantly for a refund to be in the taxpayer's account in his/her financial institution.

If a jointly filed federal/Utah return is acknowledged but is not accepted by the IRS, the ERO must immediately inform the taxpayer that the Utah return has not been filed. If for any reason the Utah return cannot be transmitted, the taxpayer must file a paper Utah return.

## Responsibilities of Electronic Filers / Transmitters / EROs

In order to continue to participate in the electronic filing program, Electronic Filers, Transmitters, and EROs must maintain a high degree of integrity, compliance, and accuracy. In addition, they must also abide by the following standards.

### Compliance

All participants in the electronic filing program must comply with the requirements and specifications set forth in IRS Publications 1345 and 1346, and in this *Utah Handbook For Electronic Filers*.

### Timeliness/Deadline for Filing

Transmitters must ensure electronic returns are timely filed. The date of the IRS acknowledgement will be considered the filing date for a Utah return filed electronically. Utah returns transmitted to the IRS Service Center through April 15, 2008 will be considered timely filed. Taxpayers who qualify for an extension of time to file their Utah returns may file electronically through Oct. 15, 2008.

### Changes to the Returns

Electronically filed returns may not be changed or amended electronically once they have been submitted. If changes are needed after an electronic return is filed, the taxpayer must file an amended return through the paper document filing process.

## After Acknowledgement of the Utah Return

A Utah acknowledgement indicates a return has been received electronically by the USTC, and, if accepted, will be processed in the USTC system. Upon receipt of a Utah acknowledgement, the Transmitter (or ERO if the Transmitter is a third party) must keep on file for three years the completed and signed TC-8453, if required, (or Federal form 8879, if the Federal PIN is used) together with all other required documents. If the return is rejected, the Transmitter (or ERO if the Transmitter is a third party) must return all original documents to the taxpayer, together with an explanation of the taxpayer's responsibility to file a paper return within the normal deadlines required to file a return.

Preparers/EROs/Transmitters may inquire about a tax return if a taxpayer has designated the ERO/Transmitter as the Third Party Designee or by submitting a power-of-attorney to the Tax Commission. The taxpayer may inquire about his tax return but should be advised to wait at least four weeks from the date the electronic return was accepted by the USTC before initiating such inquiry.

Questions from the USTC concerning any return with errors will be directed to the taxpayer or his authorized power-of-attorney.

## Penalties

Electronic filing of a Utah individual income tax return in no way modifies or changes the applicable penalties required by the Utah tax code. Please refer to the penalty explanation in the TC-40 booklet, Utah Publication 58, or Utah Code, Title 59, Chapters 1 and 10.

## Advertising Standards

Guidelines in IRS Publication 1345 must be followed for Utah Federal/State electronic filing, as though references to "Internal Revenue Service" and "Service" were references to the Utah State Tax Commission, and references to "FMS" or "Treasury Seals" were references to the State of Utah Seal.

## Monitoring and Suspension of an Electronic Filer

The USTC will monitor electronic filers for conformity with these and other published rules, specifications, and procedures. Participants who do not conform are subject to suspension from the Utah electronic filing program. Participants who are suspended from the IRS program for any reason are automatically suspended from the Utah program.

## Administrative Review Process

Applicants who have been denied participation in the Utah electronic filing program, or participants who have been suspended from the program, have the right of Administrative Review.

Appeals for Administrative Review must be received by the appropriate authority within 30 days from the date of denial or the date of suspension. A copy of the denial or suspension letter must be attached.

Requests for Administrative Review should be faxed to (801) 297-3502, or mailed to:

Director, Processing Division  
Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134

## Publications and Other Information

The following publications provide additional in-depth descriptions of the process of electronic filing of federal and state individual income tax returns. That process shall be conducted in accordance with the contents of these publications.

### Internal Revenue Service

- Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
- Publication 1345A, Filing Season Supplement for Authorized IRS e-file Providers (Tax Year 2007)
- Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2007)
- Publication 1436, Test Package for Electronic Filers of Individual Income Tax Returns (Tax Year 2007)
- Publication 3112, IRS e-file Application and Participation

**Federal forms and publications can be obtained on the IRS website at [www.irs.gov](http://www.irs.gov).**

### Utah State Tax Commission

- Publication 59, *Utah Handbook for Electronic Filers of 2007 Individual Income Tax Returns*
- Publication 59-PATS, *Utah PATS Tests for Electronic Filing*
- Publication 63, *Utah Handbook for 2-D Barcode Layout for Utah Individual Income Tax Returns*
- Publication 63-Tests, *Utah 2-D Barcode Tests*
- Publication 99, *Guidelines For Substitute and Copied Utah Tax Forms*
- TC-40, *Individual Income Tax Return and Instructions*

**Utah forms and publications can be obtained on the USTC website at [www.tax.utah.gov/forms](http://www.tax.utah.gov/forms).**

# Appendix A

## File Specifications and Records Layout (Tax Year 2007)

The states participating in the Federal/State Electronic Filing Program have adopted the following standard for the generic record. This format will be used for the 2007 processing year.

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## File Specifications — Data Edits and Validity Checks

(To be performed upon formatting the electronic return data for transmission to the IRS)

\*\*\*\*\* Generic Record \*\*\*\*\*

Data Source		Generic	
TC-40		Record	
Line	Description	Field No.	Edit To Be Performed
	Utah return being filed	0310(78-80)	Must equal "40L", except for online returns that should be "40O"
Heading	Vendor code	0300(01-10)	Must be four-digit NACTP vendor code, right justified and zero filled
Heading	Amended return	No entry	Must equal blank; amended return not acceptable electronically; box on return must be blank
Heading	Filing period – Begin	0315(01-06)	Must equal "070101"
Heading	Filing period – End	0315(07-12)	Must equal "071231"
Heading	Form 8886 attached to fed. rtn.	0305(51)	Must be blank or "X"
Heading	Imperfect return indicator	0015(1)	Must be blank or "E"
Heading	ITIN/SSN mismatch	0016(1)	Must be blank or "M"
Heading	Primary first name	0070(01-17)	First name, left justified, followed by taxpayer's middle initial; blank filled
Heading	Primary last name	0060(01-35)	Last name, left justified, followed by any qualifiers such as "Sr", "Jr", "III", etc., blank filled
Heading	Primary deceased box	0315(79)	Must be blank or "X"
Heading	Primary date of death	0062(01-08)	N (YYYYMMDD)
Heading	Secondary first name	0070(18-34)	Must equal blank, except if field 0140 page 1 of the federal 1040 record is equal to "2" or "3", then must contain spouse's first name, left justified, followed by spouse's middle initial; blank filled
Heading	Secondary last name	0065(01-35)	Must equal blank, except if field 0140 page 1 of the federal 1040 record is equal to "2" or "3", then must contain spouse's last name, left justified, followed by any qualifiers such as "Sr", "Jr", "III", etc., blank filled
Heading	Secondary deceased box	0315(80)	Must be blank or "X"
Heading	Spouse date of death	0068(01-08)	N (YYYYMMDD)
Heading	Street address	0075(01-35)	Taxpayer's street address, left justified, blank filled. If return has a domestic address, fields 0095 and 0100 must be present. If return has a foreign street address, enter it here and complete fields 0087 and 0098.
Heading	Foreign street address	0077(01-35)	If return has a foreign address, the following fields must be present: 0087 and 0098
Heading	Street address-2	0080(36-70)	Taxpayer's street address, left justified, blank filled
Heading	City	0085(01-22)	Must be complete - left justified, blank filled. If return has a foreign address, enter the foreign city, state/province and postal code here. Enter the foreign county name in field 0098.
Heading	Foreign city, state or province	0087(01-35)	If return has a foreign address, the following fields must be present: 0077 and 0098
Heading	State code	0095(01-02)	Must equal a valid two-character alpha state code. Leave blank if foreign address.
Heading	Foreign country	0098(01-22)	If return has a foreign address, the following fields must be present: 0077 and 0087
Heading	Zip code	0100(01-12)	Must equal a valid zip code for state in field 0095. Leave blank if foreign address.



Heading	Telephone number	0115(01-12)	Enter nine-digit telephone number, including area code, without hyphens or parenthesis
Heading	Primary SSN	0003(01-09)	Must equal field 0010, page 1 of the federal 1040 record, and be a valid number
Heading	Spouse's SSN	0055(01-09)	Must equal blank, except if field 0140 page 1 of the federal 1040 record is equal to "2" or "3", then must equal field 0030, page 1 of the federal 1040 record; and be a valid number
Line 1	Federal filing status	0150(01)	Must equal "1", "2", "3", "4" or "5" and be equal to field 0140, page 1 of federal 1040 record. If field 0130, page 1 of federal 1040 record is equal to "2" or "3", fields 0055, 0315(71-76) and 0305(27-46) must be complete.
Line 2a	Exemptions - Self	0315(13-14)	Must equal "00" or "01"
Line 2b	Exemptions - Spouse	0315(15-16)	Must equal "00" or "01". If "01", field 0150 must be equal to "2".
Line 2c	Exemptions - Other	0315(17-18)	Must equal "00"; except if entry on return, then must be a positive number between "01" and "99"
Line 2d	Exemptions - Disabled Dep.	0315(19-20)	Must equal "00", except if entry on return, then must be a positive number not greater than field 0315(17-18); and be equal to a number between "00" and "09"
Line 2e	Exemptions - Total	0315(21-22)	Must equal sum of fields 0315(13-14), 0315(15-16), 0315(17-18) and 0315(19-20), and equal a number between "00" and "99"
Line 3	Election fund - Self	0315(24)	Must equal "C, D, R", or "N"
Line 3	Election fund - Spouse	0315(26)	Must equal blank; except, if field 0150 is equal to "2" then must equal a "C, D, R", or "N"
Line 4a	Fed. adjusted gross income	0195	Must equal field 0750, page 1 of Federal 1040 record
Line 4b	Total additions to income	0570	Must equal sum of fields 0360, 0390, 0665 and 0685
Line 4	Total of lines 4a and 4b	0380	Must equal sum of fields 0195 and 0570
Line 5a	State tax refund (prev. yr.)	0180	Must equal field 0420, page 1 of Federal 1040 record
Line 5b	Deductions from income	0585	Must equal sum of fields 0700, 0705, 0710, 0715, 0720 and 0725
Line 5	Total of lines 5a and 5b	0670	Must equal sum of fields 0180 and 0585
Line 6	Modified AGI - line 4 less line 5	0375	Must equal field 0380 less field 0670
Line 7	State tax deducted on Sch A	0385	Must equal field 0090, Federal 1040 Schedule A record
Line 8	Total adjusted income	0925	Must equal sum of fields 0375 and 0385
Line 9a	Standard or itemized deduct	0660	Must equal field 0200 of Federal record
Line 9b	Personal exemptions	0350	Must equal field 0315(21-22) multiplied by "2550". If federal adjusted gross income exceeds certain limits, exemption must be limited. (See TC-40 instructions for line 9b.)
Line 9c	Federal tax liability	0355	Must equal sum of fields 1030 and 1100 page 2 of Federal 1040 record, multiplied by .5 rounded to the nearest whole dollar
Line 9d	Retirement exclusion/deduction	0365	Same as TC-40B, line 8
Line 9d	Age 65 or over - Taxpayer	0315(27)	Must be equal to field 0772, page 2 of the Federal 1040 record
Line 9d	Age 65 or over - Spouse	0315(28)	Must be equal to field 0776, page 2 of the Federal 1040 record
Line 9e	Other deductions from income	0555	Must be total of fields 0900, 0905, 0910, 0915, 0920, and 0370
Line 9	Total deductions	0895	Must be total of fields 0660, 0350, 0355, 0365 and 0555
Line 10	Utah taxable income	0400	Must equal "0", or be a positive number equal to field 0925 minus field 0895
Line 11	Exemption from Utah tax	0310(62)	Must be blank (non-qualified) or "X" (qualified exempt)
Line 12	Traditional tax	0675	Must equal total income tax due calculated by applying the appropriate tax rate schedule to field 0400, and rounded to the nearest whole dollar
Line 13	Single rate tax	0765	Must equal field 0375 multiplied by 5.35% (.0535), rounded to the nearest whole dollar
Line 14	Utah income tax	0405	Must be the lesser of field 0675 or field 0765
Line 15	Nonresident only	0310(46)	Must be blank, or "X" if claiming nonresident status
Line 15	Part-year resident only	0310(49)	Must be blank, or "X" if claiming part-year resident status
Line 15a	TC-40C column A	0875	Must equal TC-40C column A field 0870
Line 15b	TC-40C column B	0880	Must equal field 0195 less TC-40C column B field 0885
Line 15c	Utah income tax ratio	0320(55-59)	Must equal field 0875 divided by field 0880, rounded to 4 decimal places and right justified. Do not enter decimal.
Line 15	Non or part-yr. res. tax	0415	Must equal blank, "0" or equal to field 0405 times field 0320(55-59) rounded to the nearest whole dollar.
Line 16	Tax amount	0435	Full year resident enter tax from field 0405, non- or part-year resident enter tax from field 0415
Line 17	Nonrefundable credits	0655	Must be sum of fields 0735, 0740, 0745, 0750, 0755 and 0760, but not greater than field 0435

Line 18	Subtract line 17 from line 16	0455	Must equal field 0435 minus field 0655. If field 0655 is greater than or equal to field 0435, enter "0"
Line 19a	Contribution code	0305(07-08)	If an amount is in field 0520, this field must equal a number not less than "01" nor greater than "09", except "04, 06 or 07"; otherwise equals blank
Line 19a	Contribution amount	0520	Must equal blank or "0"; or be a positive number greater than "0"
Line 19a	Sch. District code	0305(19-20)	If field 0305(07-08) equals "05" and amount in field 0520, then must equal a number not less than "01" nor greater than "41"; else equal to blank
Line 19b	Contribution code	0305(09-10)	If an amount is in field 0545, this field must equal a number not less than "01" nor greater than "09", except "04, 06 or 07"; otherwise equals blank
Line 19b	Contribution amount	0545	Must equal blank or "0"; or be a positive number greater than "0"
Line 19b	Sch District code	0305(21-22)	If field 0305(09-10) equals "05" and amount in field 0545, then must equal a number not less than "01" nor greater than "41"; else equal to blank
Line 19c	Contribution code	0305(11-12)	If an amount is in field 0550, this field must equal a number not less than "01" nor greater than "09", except "04, 06 or 07"; otherwise equals blank
Line 19c	Contribution amount	0550	Must equal blank or "0"; or be a positive number greater than "0"
Line 19c	Sch District code	0305(23-24)	If field 0305(11-12) equals "05" and amount in field 550, then must equal a number not less than "01" nor greater than "41"; else equal to blank
Line 19d	Contribution code	0305(13-14)	If an amount is in field 0560, this field must equal a number not less than "01" nor greater than "09", except "04, 06 or 07"; otherwise equals blank
Line 19d	Contribution amount	0560	Must equal blank or "0"; or be a positive number greater than "0"
Line 19d	Sch District code	0305(25-26)	If field 0305(13-14) equals "05" and amount in field 0560, then must equal a number not less than "01" nor greater than "41"; else equal to blank
Line 19e	Contribution code	0305(15-16)	If an amount is in field 0565, this field must equal a number not less than "01" nor greater than "09", except "04, 06 or 07"; otherwise equals blank
Line 19e	Contribution amount	0565	Must equal blank or "0"; or be a positive number greater than "0"
Line 19e	Sch District code	0305(27-28)	If field 0305(15-16) equals "05" and amount in field 0565, then must equal a number not less than "01" nor greater than "41"; else equal to blank
Line 19	Total contributions	0595	Must equal sum of fields 0520, 0545, 0550, 0560 and 0565
Line 20	Amended rt. – previous refund	No entry	Must equal blank or "0" (amended returns cannot be submitted electronically)
Line 21	Recapture of low-inc. housing cr.	0395	Must equal Form TC-40LIS recapture amount
Line 22	Utah use tax	0410	Must equal blank or "0"; or be a positive number equal to or greater than "1"
Line 23	Total tax	0420	Must equal sum of fields 0455, 0595, 0395 and 0410
Line 24	Utah tax withheld	0425	Total UT tax withheld from the <b>federal 1040 record</b> : 1. field 0400 from each W-2 record showing "UT" in field 0370; plus 2. field 0240 from each 1099-R record showing "UT" in field 0246; plus 3. field 0210 from each W-2G record showing "UT" in field 0200; plus 4. Utah withholding tax from each 1099-G record (field 0730). Round to the nearest whole dollar <b>Do not enter nonresident shareholder's withholding tax credit here. Enter it on TC-40S, Part 5.</b>
Line 25	Prepayments	0430	Must equal blank or a positive number equal to or greater than "1"
Line 26	Amended rt. – previous pmts.	No entry	Must be equal to blank or "0" (amended returns cannot be submitted electronically)
Line 27	Refundable credits	0590	Must equal sum of fields 0495, 0505, 0510, and 0515
Line 28	Total withholding and credits	0440	Must equal sum of fields 0425, 0430 and 0590
Line 29	Tax due	0445	Must equal blank or "0", or a positive number equal to field 0420 minus field 0440
Line 30	Penalty and interest	0450	Must equal blank or "0", or a positive number equal to or greater than "1"
Line 31	Total amount due	0500	Must equal blank or "0", or a positive number equal to field 0445 plus field 0450
Line 32	Refund	0460	Must equal blank or "0", or a positive number equal to field 0440 minus field 0420
Line 33	Refund applied to 2008	0770	Must equal blank or "0", or a positive number less than or equal to field 0460
Line 34	Direct deposit	0030(01-09)	Bank routing number: The first two positions must be "01" through "12", or "21" through "32"
		0035(01-17)	Depositor account number up to 17 digits, left justified, as shown on check
		0040(01)	Checking account indicator must equal "X" or blank. If field 0048 is checked, leave this field blank.
		0048(01)	Savings account indicator must equal "X" or blank. If field 0040 is checked, leave this field blank.
	Taxpayer signature	No entry	Must appear on completed TC-8453, if one is required. See Appendix D.
	Date taxpayer signed	0315(65-70)	Must be a valid date in YYMMDD format, and appear on completed TC-8453, if required
	Spouse signature	No entry	Must appear on completed TC-8453, if one is required, and if field 0150 is equal to "2"
	Date spouse signed	0315(71-76)	Must be a valid date in YYMMDD format, and appear on completed TC-8453, if required, and if field 0150 is equal to "2"

Third party designee name	0320(01-35)	Blank, or name of designee, if appointed. If designee is paid preparer, enter "PREPARER" in this field.
Third party designee telephone	0320(36-45)	Blank, or telephone number of designee, if appointed. If designee is paid preparer, enter preparer telephone number from 0300(42-51).
Third party designee PIN	0320(46-54)	Blank, or up to nine digits if designee appointed. If designee is paid preparer, enter preparer SSN or PTIN from 0050(1-9).
Paid preparer signature	No entry	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid preparer telephone	0300(42-51)	Enter nine-digit telephone number, including area code, without hyphens or parenthesis
Paid preparer SSN or PTIN	0050(01-09)	Must be completed and be a valid number if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid preparer firm name	0052(06-40)	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid preparer street address	0052(41-70)	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid preparer city	0052(71-90)	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid preparer state code	0052(91-92)	Must equal a valid two-character alpha state code
Paid preparer Zip code	0050(19-27)	Must equal a valid zip code for state in field 0052(91-92)
Paid preparer firm EIN	0050(10-18)	Must be completed and be a valid number if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.

**TC-40A – Credit for Tax Paid to Another State** – Do not complete TC-40A unless the taxpayer is claiming credit for taxes paid to one other state. If claiming credit for more than one other state, the return cannot be filed electronically but must be filed on paper. Nonresidents are not eligible for this credit.

Line 1	Other state name	0315(56-57)	Must equal a valid two-character alpha state code
Line 1	FAGI taxed in other state	0615	Amount of FAGI taxed in other state
Line 2	FAGI	0620	Must be equal to field 0195
Line 3	Percent of other state	0625	Field 0615 divided by field 0620, and rounded to 4 decimal places
Line 4	Utah income tax	0630	Must be equal to field 0435
Line 5	Credit limit	0635	Field 0630 multiplied by field 0625, rounded to whole dollar
Line 6	Taxes paid to other state	0640	Actual income tax paid to state shown in field 0315(56-57)
Line 7	Credit for taxes paid	0645	Must equal field 0635 or field 0640, whichever is lesser

**TC-40B – Retirement Income Exemption/Deduction** – Do not complete TC-40B unless the taxpayer (and/or spouse if filing jointly) qualify for retirement exemption or deduction.

Line 1	Ret. exemption - Self	0315(32)	Must equal "0", except if field 0315(27) is equal to "X" then must equal "1"
Line 1	Ret. exemption - Spouse	0315(33)	Must equal "0", except if field 0315(28) is equal to "X" then must equal "1"
Line 1	Ret. exemption – Total	0315(34)	Must equal "0", except if either field 0315(32) and/or 0315(33) is equal to "X", then must equal sum of X's in fields 0315(32) and 0315(33), and be a "1" or a "2"
Line 1	Ret. exemption - Amount	0465	Must equal "0", except if field 0315(34) has an entry, then must equal field 0315(34) multiplied by 7500
Line 2	Ret. deduction - Amount	0470	Must equal the calculated amount in accordance with the instructions for line 9d paragraph B in the TC-40 tax booklet.
Line 3	Total	0475	Must equal sum of field 0465 plus field 0470; and be equal to an amount between 0 and 15000
Line 4	FAGI, lump sum, non-tax int.	0575	Must equal field 0195, plus field 0360 if field 0310(01-02) is equal to "51", plus 0390 if field 0310(03-04) is equal to "51", plus field 0665 if field 0310(05-06) is equal to "51", plus field 0685 if field 0310 (07-08) is equal to "51", plus field 0385 of page 1 of Federal 1040 or page 1 of Federal 1040A
Line 5	Less floor amount	0480	If field 0150 is equal to "2", "4" or "5", field 0480 must equal "32000"; if field 0150 is equal to "3", field 0480 must equal "16000"; if field 0150 is equal to "1", field 0480 must equal "25000"
Line 6	Subtotal	0485	Must equal field 0575 minus field 0480, but not less than zero
Line 7	1/2 of Line 6	0490	Must equal field 0485 multiplied by .5, rounded to nearest whole dollar
Line 8	Ret. Exempt/Deduct	0580	Must equal field 0475 minus field 0490 and equal a positive number greater than 0

**TC-40C – Non or Part-Year Resident Income Schedule** – Utah income and adjustments from column A, plus the adjustment made to Federal AGI on line 30, column B for nonresident military pay. Do not complete TC-40C unless the taxpayer is a nonresident or a part-year resident.

Heading	Nonresident only	0310(46)	Must be blank or "X" if claiming nonresident status (same as line 15 on TC-40)
Heading	Nonresident home state	0310(47-48)	Postal abbreviation for nonresident home state
Heading	Part-year resident only	0310(49)	Must be blank or "X" if claiming part-year resident status (same as line 15 on TC-40)
Heading	Part-year resident from	0310(50-55)	Must equal blank if field 0310(49) is not X'd; else date started in Utah (YYMMDD)
Heading	Part-year resident to	0310(56-61)	Must equal blank if field 0310(49) is not X'd; else date ended in Utah (YYMMDD)
Line 1	Column A	0525	Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)
Line 2	Column A	0530	Taxable interest income (1040/1040A line 8a, 1040EZ line 2)
Line 3	Column A	0535	Ordinary dividends (1040/1040A line 9a)
Line 4	Column A	0540	Taxable refunds, credits or offsets of state and local income taxes (1040 line 10)
Line 5	Column A	0600	Alimony received (1040 line 11)
Line 6	Column A	0605	Business income or (loss) (1040 line 12)
Line 7	Column A	0610	Capital gain or (loss) (1040 line 13, 1040A line 10)
Line 8	Column A	0650	Other gains or (losses) (1040 line 14)
Line 9	Column A	0680	IRA distributions – taxable amount (1040 line 15b, 1040A line 11b)
Line 10	Column A	0775	Pensions and annuities – taxable amount (1040 line 16b, 1040A line 12b)
Line 11	Column A	0780	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)
Line 12	Column A	0785	Farm income or (loss) (1040 line 18)
Line 13	Column A	0790	Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)
Line 14	Column A	0795	Social Security benefits – taxable amount (1040 line 20b, 1040A line 14b)
Line 15	Column A	0800	Other income (1040 line 21)
Line 16	Column A	0805	Total income (add lines 1 through 15)
Line 17	Column A	0810	Educator expenses (1040 line 23, 1040A line 16)
Line 18	Column A	0695	Certain business expenses (1040 line 24)
Line 19	Column A	0830	Health savings account deduction (1040 line 25)
Line 20	Column A	0835	Moving expenses (1040 line 26 – deduct in "Column A" only expenses from moving into or within Utah)
Line 21	Column A	0840	One-half of self-employment tax (1040 line 27)
Line 22	Column A	0850	Self-employed SEP, SIMPLE and qualified plans (1040 line 28)
Line 23	Column A	0845	Self-employed health insurance deduction (1040 line 29)
Line 24	Column A	0855	Penalty on early withdrawal of savings (1040 line 30)
Line 25	Column A	0860	Alimony paid (1040 line 31a)
Line 26	Column A	0815	IRA deduction (1040 line 32, 1040A line 17)
Line 27	Column A	0820	Student loan interest deduction (1040 line 33, 1040A line 18)
Line 28	Column A	0825	Tuition and fees deduction (1040 line 34, 1040A line 19)
Line 29	Column A	0890	Domestic production activities deduction (1040 line 35)
Line 30	Column B	0885	Nonresident military pay included in Federal adjusted gross income
Line 31	Column A	0865	Total adjustments (add lines 17 through 30)
Line 32	Column A	0870	Subtract line 31 column A from line 16 column A
Line 32	Column B	0690	Subtract line 31 column B from line 16 column B

**TC-40S – Income Tax Supplemental Schedule** – Additions to income, deductions from income, other deductions, nonrefundable credits, and refundable credits are entered on this form with totals carried to the TC-40. Do not complete TC-40S unless the taxpayer has one or more of these items.

Addition to income code (1)	0310(01-02)	Must equal blank; except if an amount is in field 0360, must equal "51 through 57", "60", "61", or "69".
Addition to income amount (1)	0360	Must equal blank, "0", or a positive or negative number
Addition to income code (2)	0310(03-04)	Must equal blank; except if an amount is in field 0390, must equal "51 through 57", "60", "61", or "69".
Addition to income amount (2)	0390	Must equal blank, "0", or a positive or negative number
Addition to income code (3)	0310(05-06)	Must equal blank; except if an amount is in field 0665, must equal "51 through 57", "60", "61", or "69".
Addition to income amount (3)	0665	Must equal blank, "0", or a positive or negative number
Addition to income code (4)	0310(07-08)	Must equal blank; except if an amount is in field 0685, must equal "51 through 57", "60", "61", or "69".
Addition to income amount (4)	0685	Must equal blank, "0", or a positive or negative number
Total additions to income	0570	Must equal sum of fields 0360, 0390, 0665 and 0685
Deduction from income code (1)	0310(13-14)	Must equal blank; except if an amount is in field 0700, must equal a number



		from "71", "77 through 79", "82" or "85"
Deduction from income amount (1)	0700	Must equal blank, "0", or a positive or negative number
Deduction from income code (2)	0310(15-16)	Must equal blank; except if an amount is in field 0705, must equal a number from "71", "77 through 79", "82" or "85"
Deduction from income amount (2)	0705	Must equal blank, "0", or a positive or negative number
Deduction from income code (3)	0310(17-18)	Must equal blank; except if an amount is in field 0710, must equal a number from "71", "77 through 79", "82" or "85"
Deduction from income amount (3)	0710	Must equal blank, "0", or a positive or negative number
Deduction from income code (4)	0310(19-20)	Must equal blank; except if an amount is in field 0715, must equal a number from "71", "77 through 79", "82" or "85"
Deduction from income amount (4)	0715	Must equal blank, "0", or a positive or negative number
Deduction from income code (5)	0310(21-22)	Must equal blank; except if an amount is in field 0720, must equal a number from "71", "77 through 79", "82" or "85"
Deduction from income amount (5)	0720	Must equal blank, "0", or a positive or negative number
Deduction from income code (6)	0310(23-24)	Must equal blank; except if an amount is in field 0725, must equal a number from "71", "77 through 79", "82" or "85"
Deduction from income amount (6)	0725	Must equal blank, "0", or a positive or negative number
Native American primary no.	0305(31-39)	Must equal blank, except if code "77" is in field 0310(13-14), 0310(15-16), 0310(17-18), 0310(19-20), 0310(21-22) or 0310(23-24), then positive numeric, right justified, zero filled
Native American tribe code	0305(49)	Must be positive number from "1" to "6" if 0305(31-39) not equal to blank
Native American secondary no.	0305(40-48)	Must equal blank, except if field 0150 equals "2" and code "77" is in field 0310(13-14), 0310(15-16), 0310(17-18), 0310(19-20), 0310(21-22) or 0310(23-24), then positive numeric, right justified, zero filled
Native American tribe code	0305(50)	Must be positive number from "1" to "6" if 0305(40-48) not equal to blank
Total deductions from income	0585	Must be total of fields 0700, 0705, 0710, 0715, 0720 and 0725
Other deduction from income code (1)	0310(09-10)	Must equal blank; except if an amount is in field 0900, must equal a number from "72 through 76", or "81"
Other deduction from income amount (1)	0900	Must equal blank, "0", or a positive or negative number
Other deduction from income code (2)	0310(11-12)	Must equal blank; except if an amount is in field 0905, must equal a number from "72 through 76", or "81"
Other deduction from income amount (2)	0905	Must equal blank, "0", or a positive or negative number
Other deduction from income code (3)	0310(33-34)	Must equal blank; except if an amount is in field 0910, must equal a number from "72 through 76", or "81"
Other deduction from income amount (3)	0910	Must equal blank, "0", or a positive or negative number
Other deduction from income code (4)	0310(35-36)	Must equal blank; except if an amount is in field 0915, must equal a number from "72 through 76", or "81"
Other deduction from income amount (4)	0915	Must equal blank, "0", or a positive or negative number
Other deduction from income code (5)	0310(63-64)	Must equal blank; except if an amount is in field 0920, must equal a number from "72 through 76", or "81"
Other deduction from income amount (5)	0920	Must equal blank, "0", or a positive or negative number
Other deduction from income code (6)	0305(01-02)	Must equal blank; except if an amount is in field 0370, must equal a number from "72 through 76", or "81"
Other deduction from income amount (6)	0370	Must equal blank, "0", or a positive or negative number
Total other deductions from income	0555	Must be total of fields 0900, 0905, 0910, 0915, 0920 and 0370
Nonrefundable credit code (1)	0310(66-67)	Must equal blank; except if an amount is in field 0735, then must equal a number from "01 through 13" (except 04 and 09), "17", "19" or "21"
Nonrefundable credit amount (1)	0735	Must equal blank or "0"; or a positive number
Nonrefundable credit code (2)	0310(68-69)	Must equal blank; except if an amount is in field 0740, then must equal a number from "01 through 13" (except 04 and 09), "17", "19" or "21"
Nonrefundable credit amount (2)	0740	Must equal blank or "0"; or a positive number
Nonrefundable credit code (3)	0310(70-71)	Must equal blank; except if an amount is in field 0745, then must equal a number from "01 through 13" (except 04 and 09), "17", "19" or "21"
Nonrefundable credit amount (3)	0745	Must equal blank or "0"; or a positive number
Nonrefundable credit code (4)	0310(72-73)	Must equal blank; except if an amount is in field 0750, then must equal a number from "01 through 13" (except 04 and 09), "17", "19" or "21"
Nonrefundable credit amount (4)	0750	Must equal blank or "0"; or a positive number
Nonrefundable credit code (5)	0310(74-75)	Must equal blank; except if an amount is in field 0755, then must equal a number from "01 through 13" (except 04 and 09), "17", "19" or "21"
Nonrefundable credit amount (5)	0755	Must equal blank or "0"; or a positive number
Nonrefundable credit code (6)	0310(76-77)	Must equal blank; except if an amount is in field 0760, then must equal a number from "01 through 13" (except 04 and 09), "17", "19" or "21"

Nonrefundable credit amount (6)	0760	Must equal blank or "0"; or a positive number
Name of workshop	0315(38-52)	Must equal blank, except if code "02" is in field 0310(66-67), 0310(68-69), 0310(70-71), 0310(72-73), 0310(74-75) or 0310(76-77), then entry of name, left justified, blank filled
Total nonrefundable credits	0655	Must be sum of fields 0735, 0740, 0745, 0750, 0755 and 0760, but not greater than field 0435
Refundable credit code (1)	0310(25-26)	Must equal blank; except if an amount is in field 0495, then must equal "39 through 41", "43", or "46" through "48"
Refundable credit amount (1)	0495	Must equal blank or "0"; or a positive number
Refundable credit code (2)	0310(27-28)	Must equal blank; except if an amount is in field 0505, then must equal "39 through 41", "43", or "46" through "48"
Refundable credit amount (2)	0505	Must equal blank or "0"; or a positive number
Refundable credit code (3)	0310(29-30)	Must equal blank; except if an amount is in field 0510, then must equal "39 through 41", "43", or "46" through "48"
Refundable credit amount (3)	0510	Must equal blank or "0"; or a positive number
Refundable credit code (4)	0310(31-32)	Must equal blank; except if an amount is in field 0515, then must equal "39 through 41", "43", or "46" through "48"
Refundable credit amount (4)	0515	Must equal blank or 0; or a positive number
Nonresident shareholder Fed ID	0310(37-45)	If field 0310(25-26), 0310(27-28), 0310(29-30), or 0310(31-32) is equal to "43", enter 9-digit Federal ID
Total refundable credits	0590	Must equal sum of fields 0495, 0505, 0510, and 0515
End of Generic Record	Terminus	Must equal "#"

\*\*\*\*\* Unformatted Record \*\*\*\*\*

### Federal Return Line/Description

### Field No. Edit To Be Performed

0050-0345	Federal Return	Must contain an exact copy of the federal return, in variable format, including all records and containing significant data, beginning with page 1 of the 1040 record and extending through and including page "n" of the statement records, if any; and, occupying as many data lines and form occurrences as required. Federal records not containing significant data should not be included. If the length of the federal return data exceeds the data capacity of the unformatted record (80 bytes x 60 lines x 9 occurrences = 43,200 bytes), then the related Utah return is not eligible for electronic filing.  Delimiter characters "*", "[", "]" and "#" appearing in the federal records must be converted to "!", "{", "}" and "\$" respectively, in accordance with IRS published specifications.
End of Record	Terminus	Must equal "#"

\*\*\*\*\* End of Return \*\*\*\*\*

## Records Layout

\*\*\*\*\* Generic Record Segment \*\*\*\*\*

Field #	Identification	Length	Value
-----	Byte count	4	N (2754 for fixed, nnnn for variable)
-----	Start of record sentinel	4	A/N (****)
	<b>Record ID</b>	<b>34</b>	
0000	Form ID	6	"STbbbb"
0001	Form number	6	"0001bb"
0002	Page number	5	"PG01b"
0003	Primary SSN	9	N
0004	Filler	1	blank
0005	Form/Schedule number	7	"0000001"
0010	State code	2	"UT"
0011	City code	2	A (bb) – not used
0015	Imperfect return indicator	1	"E" or blank (IRS use only)
0016	ITIN/SSN mismatch indicator	1	"M" = mismatch, or blank (IRS use only)
0019	State only indicator	2	A ("SO" = state only return data)
0020	<b>Declaration Control Number</b>	<b>14</b>	

	First two positions	2	"00"
	EFIN of originator	6	N
	Batch number	3	N (000-999)
	Serial number	2	N (00-99)
	Year digit	1	N ("8" = 2008)
<b>0023</b>	<b>Return Sequence Number</b>	<b>16</b>	<b>N</b>
	Transmitter ETIN	5	N
	Transmitter use	2	N
	Julian date of trans.	3	N
	Trans. sequence number	2	N (01-99)
	Return sequence number	4	N (0001-9999)
0024	Direct deposit/debit	1	A/N ("1" = direct deposit; direct debit not used)
0025	State direct deposit - not used	1	blank
0027	Direct debit date - not used	8	blanks
0028	Direct debit amount - not used	12	blanks
0030	Line 34 – Bank routing number	9	N; blank if no state direct deposit. The first two positions must be "01" through "12", or "21" through "32"
0032	State-RTN-Indicator	1	N "0" = no state return present "1" = State return found on FOMF "2" = State return not found on FOMF
0035	Line 34 – Depositor account number	17	A/N, or blank if no state direct deposit
0040	Line 34 – Checking account indicator	1	A ("X" or blank; if 0048 is X'd, 0040 must be blank)
0048	Line 34 – Savings account indicator	1	A ("X" or blank; if 0040 is X'd, 0048 must be blank)
0049	Online filing	1	A/N (blank, or "O" if online filing)
<b>0050</b>	<b>State Numeric Data</b>	<b>27</b>	<b>N</b>
	Preparer SSN/PTIN	9	N, SNNNNNNNN or PNNNNNNNN (1040 Seq. 1360)
	Preparer EIN	9	N (1040 Seq. 1380)
	Preparer Zip	5	N (1040 Seq. 1410-5)
	Preparer Zip+4	4	N (1040 Seq. 1410-4)
<b>0052</b>	<b>State Alphanumeric Data</b>	<b>93</b>	<b>A/N</b>
	Mailbox ID	5	A/N
	Preparer firm name	35	A/N (1040 Seq. 1370)
	Preparer address	30	A/N
	Preparer city	20	A/N (1040 Seq. 1390)
	Preparer state	2	A/N (1040 Seq. 1400)
	Preparer self-employed indicator	1	A/N (1040 Seq. 1350)
0055	Spouse SSN	9	N
<b>0060</b>	<b>Name Line 1</b>	<b>35</b>	<b>A/N – required entry</b>
	Primary last name	32	A/N
	Primary suffix	3	A/N
0062	Date of death – primary taxpayer	8	N (YYYYMMDD)
<b>0065</b>	<b>Name Line 2</b>	<b>35</b>	<b>A/N</b>
	Secondary last name	32	A/N
	Secondary suffix	3	A/N
0068	Date of death – secondary taxpayer	8	N (YYYYMMDD)
<b>0070</b>	<b>Name Line 3</b>	<b>35</b>	<b>A/N</b>
	Primary first name	16	A/N
	Primary middle initial	1	A/N
	Secondary first name	16	A/N
	Secondary middle initial	1	A/N
	Filler	1	A/N (blank)
0074	In care of (c/o) address	35	A/N
0075	Taxpayer address – pos. 1-35	35	A/N
0077	Foreign address	35	A/N
0080	Taxpayer address continued – pos. 36-70	35	A
0085	City	22	A/N
0087	Foreign city, state/province, postal code	35	A/N
0090	City code	5	N
0095	State abbreviation (if U.S.)	2	A
0098	Foreign country	22	A
0100	Zip code (if U.S.)	12	N

0105	County	20	A
0110	County code	5	N
0115	Telephone number	12	A/N
0120	Primary taxpayer signature PIN	5	N (Federal PIN only)
0125	Secondary (spouse) signature PIN	5	N (Federal PIN only)
0126	ERO EFIN/PIN	11	N
0150	Line 1 – Federal filing status	1	N
0155-0175	Not used	50	blanks
0180	Line 5a – State tax refund – previous year's	12	N
0185-0190	Not used	24	blanks
0195	Line 4a – Adjusted gross income (FAGI)	12	N
0200	Standard/itemized deductions	12	N
0205	Not used	12	blanks
<b>0300</b>	<b>A/N field 1</b>	<b>80</b>	<b>A/N</b>
	Software developer code	10	A/N
	Paid preparer name	31	A/N (1040 Seq. 1340)
	Preparer phone number	10	A/N
	Non-paid preparer	13	A/N (1040 Seq. 1338)
	Preparer state EIN – not used	16	blanks
<b>0305</b>	<b>A/N Field 2</b>	<b>80</b>	<b>A/N</b>
0305(01-02)	TC-40S, Part 3 – Other deductions code (6)	2	N
0305(03-06)	Not used	4	N
0305(07-08)	Line 19a – Contribution code	2	N
0305(09-10)	Line 19b – Contribution code	2	N
0305(11-12)	Line 19c – Contribution code	2	N
0305(13-14)	Line 19d – Contribution code	2	N
0305(15-16)	Line 19e – Contribution code	2	N
0305(17-18)	Not used	2	blanks
0305(19-20)	Line 19a – School district code	2	N
0305(21-22)	Line 19b – School district code	2	N
0305(23-24)	Line 19c – School district code	2	N
0305(25-26)	Line 19d – School district code	2	N
0305(27-28)	Line 19e – School district code	2	N
0305(29-30)	Not used	2	blanks
0305(31-39)	TC-40S, Part 2 – Native Amer primary no.	9	N
0305(40-48)	TC-40S, Part 2 – Native Amer secondary no.	9	N
0305(49)	TC-40S, Part 2 – N.A. primary tribe code	1	N
0305(50)	TC-40S, Part 2 – N.A. secondary tribe code	1	N
0305(51)	Form 8886 attached to federal return	1	A (blank, X)
0305(52-80)	Not used	29	blanks
<b>0310</b>	<b>A/N Field 3</b>	<b>80</b>	<b>A/N</b>
0310(01-02)	TC-40S, Part 1 – Add to income code (1)	2	N
0310(03-04)	TC-40S, Part 1 – Add to income code (2)	2	N
0310(05-06)	TC-40S, Part 1 – Add to income code (3)	2	N
0310(07-08)	TC-40S, Part 1 – Add to income code (4)	2	N
0310(09-10)	TC-40S, Part 3 – Other deductions code (1)	2	N
0310(11-12)	TC-40S, Part 3 – Other deductions code (2)	2	N
0310(13-14)	TC-40S, Part 2 – Deduct from inc code (1)	2	N
0310(15-16)	TC-40S, Part 2 – Deduct from inc code (2)	2	N
0310(17-18)	TC-40S, Part 2 – Deduct from inc code (3)	2	N
0310(19-20)	TC-40S, Part 2 – Deduct from inc code (4)	2	N
0310(21-22)	TC-40S, Part 2 – Deduct from inc code (5)	2	N
0310(23-24)	TC-40S, Part 2 – Deduct from inc code (6)	2	N
0310(25-26)	TC-40S, Part 5 – Refundable credit code (1)	2	N
0310(27-28)	TC-40S, Part 5 – Refundable credit code (2)	2	N
0310(29-30)	TC-40S, Part 5 – Refundable credit code (3)	2	N



0310(31-32)	TC-40S, Part 5 – Refundable credit code (4)	2	N
0310(33-34)	TC-40S, Part 3 – Other deductions code (3)	2	N
0310(35-36)	TC-40S, Part 3 – Other deductions code (4)	2	N
0310(37-45)	TC-40S, Part 5 – FEIN for credit code 43	9	N
0310(46)	Line 15 & TC-40C – Nonresident	1	A (blank, X)
0310(47-48)	TC-40C – Nonresident home state	2	A valid state abbreviation
0310(49)	Line 15 & TC-40C – Part-year resident	1	A (blank, X)
0310(50-55)	TC-40C – Part-year resident date from	6	N (YYMMDD)
0310(56-61)	TC-40C – Part-year resident date to	6	N (YYMMDD)
0310(62)	Line 11 – qualified exempt	1	A (blank, X)
0310(63-64)	TC-40S, Part 3 – Other deductions code (5)	2	N
0310(65)	Not used	1	blank
0310(66-67)	TC-40S, Part 4 – Nonrefund credit code (1)	2	N
0310(68-69)	TC-40S, Part 4 – Nonrefund credit code (2)	2	N
0310(70-71)	TC-40S, Part 4 – Nonrefund credit code (3)	2	N
0310(72-73)	TC-40S, Part 4 – Nonrefund credit code (4)	2	N
0310(74-75)	TC-40S, Part 4 – Nonrefund credit code (5)	2	N
0310(76-77)	TC-40S, Part 4 – Nonrefund credit code (6)	2	N
0310(78-80)	Utah tax form filed	3	A/N (40L, or 40O for online)
<b>0315</b>	<b>A/N Field 4</b>	<b>80</b>	<b>A/N</b>
0315(01-06)	Tax period begin date	6	N (YYMMDD)
0315(07-12)	Tax period end date	6	N (YYMMDD)
0315(13-14)	Line 2a – Exemptions – self	2	N (00, 01)
0315(15-16)	Line 2b – Exemptions – spouse	2	N (00, 01)
0315(17-18)	Line 2c – Exemptions – other	2	N (00-99)
0315(19-20)	Line 2d – Exemptions – disabled	2	N (00-99)
0315(21-22)	Line 2e – Exemptions – total	2	N (00-99)
0315(23)	Not used	1	blank
0315(24)	Line 3 – Election fund – self	1	A/N (C, D, R, N)
0315(25)	Not used	1	blank
0315(26)	Line 3 – Election fund – spouse	1	A/N (C, D, R, N)
0315(27)	Line 9d – Age 65 or over – self	1	A (b, X)
0315(28)	Line 9d – Age 65 or over – spouse	1	A (b, X)
0315(29-31)	Not used	3	blanks
0315(32)	TC-40B – Retirement exempt - self	1	N (0, 1)
0315(33)	TC-40B – Retirement exempt - spouse	1	N (0, 1)
0315(34)	TC-40B – Retirement exempt - total	1	N (0, 1, 2)
0315(35-37)	Not used	3	blanks
0315(38-52)	TC-40S, Part 3 – Workshop name	15	A/N
0315(53-55)	Not used	3	blanks
0315(56-57)	TC-40A - Other state code	2	A (b, valid state code)
0315(58-64)	Not used	7	blanks
0315(65-70)	Taxpayer signature date	6	N (YYMMDD)
0315(71-76)	Spouse signature date	6	N (YYMMDD)
0315(77-78)	Not used	2	blanks
0315(79)	Taxpayer deceased	1	blank, or X for deceased
0315(80)	Spouse deceased	1	blank, or X for deceased
<b>0320</b>	<b>A/N Field 5</b>	<b>80</b>	<b>A/N</b>
0320(1-35)	Third party designee name	35	A/N
0320(36-45)	Third party designee telephone	10	N
0320(46-54)	Third party designee PIN	9	N
0320(55-59)	Line 15 – box c	5	N
0320(60-80)	Not used	21	blanks
0325	A/N Field 6	80	A/N
0330	A/N Field 7	80	A/N
0350	Line 9b – Personal exemptions	12	N

0355	Line 9c – 1/2 Federal tax liability	12	N
0360	TC-40S, Part 1 – Addition to income (1)	12	N
0365	Line 9d – Retirement income exempt/deduct	12	N
0370	TC-40S, Pt. 3 – Other deduct from income (6)	12	N
0375	Line 6 – Modified AGI	12	N
0380	Line 4 – Total of lines 4a and 4b	12	N
0385	Line 7 – UT tax deducted on federal Sch A	12	N
0390	TC-40S, Part 1 – Addition to income (2)	12	N
0395	Line 21 – Recapture low-income housing cr.	12	N
0400	Line 10 – Utah taxable income	12	N
0405	Line 14 – Utah income tax	12	N
0410	Line 22 – Utah use tax	12	N
0415	Line 15 – Non-PY resident tax	12	N
0420	Line 23 – Total tax	12	N
0425	Line 24 – Utah tax withheld	12	N
0430	Line 25 – Utah tax prepaid	12	N
0435	Line 16 – Utah tax – page 2	12	N
0440	Line 28 – Sum of lines 24 thru 27	12	N
0445	Line 29– Tax due	12	N
0450	Line 30 – Penalty and interest	12	N
0455	Line 18 – Line 16 less line 17	12	N
0460	Line 32 – Refund	12	N
0465	TC-40B – Retirement exemption	12	N
0470	TC-40B – Retirement deduction	12	N
0475	TC-40B – line 3 total	12	N
0480	TC-40B – line 5	12	N
0485	TC-40B – line 4 less line 5	12	N
0490	TC-40B – line 7	12	N
0495	TC-40S, Part 5 – Refundable credit amt (1)	12	N
0500	Line 31 – Total amount due	12	N
0505	TC-40S, Part 5 – Refundable credit amt (2)	12	N
0510	TC-40S, Part 5 – Refundable credit amt (3)	12	N
0515	TC-40S, Part 5 – Refundable credit amt (4)	12	N
0520	Line 19a – Contribution amount	12	N
0525	TC-40C – column A, line 1	12	N
0530	TC-40C – column A, line 2	12	N
0535	TC-40C – column A, line 3	12	N
0540	TC-40C – column A, line 4	12	N
0545	Line 19b - Contribution amount	12	N
0550	Line 19c - Contribution amount	12	N
0555	Line 9e – Total other deductions	12	N
0560	Line 19d - Contribution amount	12	N
0565	Line 19e - Contribution amount	12	N
0570	TC-40S, Part 1 – Total additions	12	N
0575	TC-40B – line 4 FAGI, lump sum, NT int.	12	N
0580	TC-40B – line 8 ret exempt/deduct	12	N
0585	TC-40S, Part 2 – Total deductions	12	N
0590	TC-40S, Part 5 – Total refundable credits	12	N
0595	Line 19 – Total contributions	12	N
0600	TC-40C – column A, line 5	12	N
0605	TC-40C – column A, line 6	12	N
0610	TC-40C – column A, line 7	12	N
0615	TC-40A, line 1 – FAGI taxed by other state	12	N
0620	TC-40A, line 2 – FAGI from fed return	12	N
0625	TC-40A, line 3 - % other state to total	12	N
0630	TC-40A, line 4 – Utah tax from field 435	12	N

0635	TC-40A, line 5 – Limit - field 630 x field 625	12	N
0640	TC-40A, line 6 – Actual tax paid other state	12	N
0645	TC-40A, line 7 – Cr. for tax paid other state	12	N
0650	TC-40C – column A, line 8	12	N
0655	TC-40S, Pt. 4 – Total nonrefundable credits	12	N
0660	Line 9a – Standard/itemized deduction	12	N
0665	TC-40S, Part 1 – Addition to income (3)	12	N
0670	Line 5 – Total of lines 5a and 5b	12	N
0675	Line 12 – Traditional tax	12	N
0680	TC-40C – column A, line 9	12	N
0685	TC-40S, Part 1 – Addition to income (4)	12	N
0690	TC-40C – column B, line 32	12	N
0695	TC-40C – column A, line 18	12	N
0700	TC-40S, Pt. 2 – Deduction from income (1)	12	N
0705	TC-40S, Pt. 2 – Deduction from income (2)	12	N
0710	TC-40S, Pt. 2 – Deduction from income (3)	12	N
0715	TC-40S, Pt. 2 – Deduction from income (4)	12	N
0720	TC-40S, Pt. 2 – Deduction from income (5)	12	N
0725	TC-40S, Pt. 2 – Deduction from income (6)	12	N
0730	Form 1099-G – Utah Withholding	12	N
0735	TC-40S, Part 4 – Nonrefund credit amt (1)	12	N
0740	TC-40S, Part 4 – Nonrefund credit amt (2)	12	N
0745	TC-40S, Part 4 – Nonrefund credit amt (3)	12	N
0750	TC-40S, Part 4 – Nonrefund credit amt (4)	12	N
0755	TC-40S, Part 4 – Nonrefund credit amt (5)	12	N
0760	TC-40S, Part 4 – Nonrefund credit amt (6)	12	N
0765	Line 13 – Single rate tax	12	N
0770	Line 33 – Refund applied to 2008	12	N
0775	TC-40C – column A, line 10	12	N
0780	TC-40C – column A, line 11	12	N
0785	TC-40C – column A, line 12	12	N
0790	TC-40C – column A, line 13	12	N
0795	TC-40C – column A, line 14	12	N
0800	TC-40C – column A, line 15	12	N
0805	TC-40C – column A, line 16	12	N
0810	TC-40C – column A, line 17	12	N
0815	TC-40C – column A, line 26	12	N
0820	TC-40C – column A, line 27	12	N
0825	TC-40C – column A, line 28	12	N
0830	TC-40C – column A, line 19	12	N
0835	TC-40C – column A, line 20	12	N
0840	TC-40C – column A, line 21	12	N
0845	TC-40C – column A, line 23	12	N
0850	TC-40C – column A, line 22	12	N
0855	TC-40C – column A, line 24	12	N
0860	TC-40C – column A, line 25	12	N
0865	TC-40C – column A, line 31	12	N
0870	TC-40C – column A, line 32	12	N
0875	Line 15 – box a	12	N
0880	Line 15 – box b	12	N
0885	TC-40C, column B, line 30	12	N
0890	TC-40C – column A, line 29	12	N
0895	Line 9 – add lines 9a thru 9e	12	N
0900	TC-40S, Part 3 – Other deduct from inc (1)	12	N
0905	TC-40S, Part 3 – Other deduct from inc (2)	12	N
0910	TC-40S, Part 3 – Other deduct from inc (3)	12	N

0915	TC-40S, Part 3 – Other deduct from inc (4)	12	N
0920	TC-40S, Part 3 – Other deduct from inc (5)	12	N
0925	Line 8 – Total adjusted income	12	N
Terminus End of Generic Record		1	"#"

\*\*\*\*\* Unformatted Record Segment \*\*\*\*\*

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Value</u>
-----	Byte count	4	N (nnnn variable)
-----	Start of record sentinel	4	A/N (****)
	Record ID	34	
0000	Form ID	6	STbbbb
0001	Form number	6	0002bb
0002	Page number	5	PG01b
0003	Primary Social Security No.	9	N
0004	Filler	1	blank
0005	Form/schedule number	7	N (0000001 to 0000009)
0010	State code	2	UT
0011	City code	2	A - not used
<b>0020</b>	<b>Declaration Control Number</b>	<b>14</b>	
	First two positions	2	00
	EFIN of originator	6	N
	Batch number	3	N (000-999)
	Serial number	2	N (00-99)
	Year digit	1	N (8 = 2008)
0050-0345	60 lines – 80 positions each	4800	A/N variable (note 1)
Terminus end of unformatted record		1	#

\*\*\*\*\* End of Return \*\*\*\*\*

#### NOTES:

1. Fields 0050-0345 must contain an exact copy of the Federal electronic return record, in variable format.
2. The Unformatted Record Segment may be repeated, for a total of up to 25 records, if needed to accommodate an entire copy of the federal return record.
3. The Unformatted Record Segment will be truncated following the last significant data.



# Example – TC-40

40071  9999 <b>0300 (01-10)</b>	Utah State Tax Commission <b>Utah Individual Income Tax Return</b> All State Income Tax Dollars Fund Education <i>incometax.utah.gov</i>	<b>2007</b> <b>TC-40</b>
If fiscal year, enter ending date (mm/yy) <span style="border: 1px solid black; padding: 2px;">  </span> Enter "X" if you filed federal form 8886 <b>0305 (51)</b> <span style="float: right; font-size: small;">TC Use Only</span>		
• <input type="checkbox"/> <b>FOR AMENDED RETURN - ENTER CODE (1 - 5) from page 3</b> Enter "X" in box if deceased		
Your Social Security number <span style="border: 1px solid black; padding: 2px;">  0003 (01-09)  </span>	Your name <span style="border: 1px solid black; padding: 2px;">0070 (01-17)</span>	Last name <span style="border: 1px solid black; padding: 2px;">0060 (01-35)</span> <b>(79)</b>
Spouse Social Security number <span style="border: 1px solid black; padding: 2px;">  0055 (01-09)  </span>	Spouse name <span style="border: 1px solid black; padding: 2px;">0070 (18-34)</span>	Last name <span style="border: 1px solid black; padding: 2px;">0065 (01-35)</span> <b>0315 (80)</b>
Mailing address <span style="border: 1px solid black; padding: 2px;">0075 (1-35)</span>		Telephone number <span style="border: 1px solid black; padding: 2px;">0115 (01-22)</span>
City <span style="border: 1px solid black; padding: 2px;">0085 (01-22)</span>		State <span style="border: 1px solid black; padding: 2px;">0095 (01-02)</span>
ZIP code <span style="border: 1px solid black; padding: 2px;">0100 (01-12)</span>		Foreign country (if not U. S.) <span style="border: 1px solid black; padding: 2px;">0098 (01-22)</span>
Social Security Number(s) Required		
<b>1. Filing status - enter code (page 4)</b> CODE A - Single B - Head of household C - Married filing jointly D - Married filing separately E - Qualifying widow(er)		
Enter code here <b>0150 (01)</b>		
<b>2. Exemptions - enter number (page 4)</b> CODE (13-14) Yourself (15-16) Spouse (17-18) Dependents (19-20) Disabled dependents (see instructions) (21-22) Total exemptions (add a through d)		
Enter number here <b>0315</b> <span style="color: red;">From federal return</span>		
<b>3. Election campaign fund - enter code (page 5)</b> CODE C - Constitution D - Democrat R - Republican N - No contribution		
Enter code here <b>0315</b> Yourself <b>(24)</b> Spouse <b>(26)</b> Entering a code does not increase your tax or reduce your refund.		
4a. Federal adjusted gross income (page 5) <span style="float: right;">4a</span> <span style="border: 1px solid black; padding: 2px;">0195</span> <span style="float: right;">00</span>		
4b. Additions to income from form TC-40S, Part 1 (page 5) <span style="float: right;">4b</span> <span style="border: 1px solid black; padding: 2px;">0570</span> <span style="float: right;">00</span> <span style="color: red;">add lines 4a and 4b</span>		
5a. State tax refund included on federal form 1040 (page 6) <span style="float: right;">5a</span> <span style="border: 1px solid black; padding: 2px;">0180</span> <span style="float: right;">00</span>		
5b. Deductions from income from form TC-40S, Part 2 (page 6) <span style="float: right;">5b</span> <span style="border: 1px solid black; padding: 2px;">0585</span> <span style="float: right;">00</span> <span style="color: red;">add lines 5a and 5b</span>		
6. Modified federal adjusted gross income (subtract line 5 from line 4) (page 7) <span style="float: right;">6</span> <span style="border: 1px solid black; padding: 2px;">0375</span> <span style="float: right;">00</span>		
7. State income tax deducted as an itemized deduction on federal form 1040, Schedule A (page 7) <span style="float: right;">7</span> <span style="border: 1px solid black; padding: 2px;">0385</span> <span style="float: right;">00</span>		
8. Total adjusted income (add lines 6 and 7) <span style="float: right;">8</span> <span style="border: 1px solid black; padding: 2px;">0925</span> <span style="float: right;">00</span>		
9a. Standard or itemized deduction (page 7) <span style="float: right;">9a</span> <span style="border: 1px solid black; padding: 2px;">0660</span> <span style="float: right;">00</span>		
9b. Personal exemptions deduction. Multiply \$2,550 by line 2e (if line 4a is greater than \$117,300, see page 7) <span style="float: right;">9b</span> <span style="border: 1px solid black; padding: 2px;">0350</span> <span style="float: right;">00</span>		
9c. One-half of the federal tax (page 7) <span style="float: right;">9c</span> <span style="border: 1px solid black; padding: 2px;">0355</span> <span style="float: right;">00</span>		
9d. Retirement exemption/deduction - use TC-40B (page 7) <span style="float: right;">9d</span> <span style="border: 1px solid black; padding: 2px;">0365</span> <span style="float: right;">00</span>		
9e. Other deductions from income from form TC-40S, Part 3 (pg 8) <span style="float: right;">9e</span> <span style="border: 1px solid black; padding: 2px;">0555</span> <span style="float: right;">00</span> <span style="color: red;">add lines 9a through 9e</span>		
10. Utah 2007 taxable income (subtract line 9 from line 8). If less than zero, enter zero. <span style="float: right;">10</span> <span style="border: 1px solid black; padding: 2px;">0400</span> <span style="float: right;">00</span>		
11. Enter "X" if you are a qualified exempt taxpayer (page 9) <span style="float: right;">11</span> <b>0310 (62)</b>		
<b>TAX</b> 12. <b>TRADITIONAL TAX CALCULATION:</b> Calculate tax on page 17 <span style="float: right;">12</span> <span style="border: 1px solid black; padding: 2px;">0675</span> <span style="float: right;">00</span>		
13. <b>SINGLE RATE TAX CALCULATION:</b> Multiply line 6 by .0535 (see pg 10 if taking UESP credit) <span style="float: right;">13</span> <span style="border: 1px solid black; padding: 2px;">0765</span> <span style="float: right;">00</span>		
14. Utah Income Tax (enter the lesser of line 12 or line 13) <span style="float: right;">Tax 14</span> <span style="border: 1px solid black; padding: 2px;">0405</span> <span style="float: right;">00</span>		
<b>15. FOR NON OR PART-YEAR RESIDENTS ONLY - Attach form TC-40C (pg 10)</b>		
• (46) Nonresident <b>0310</b> • (49) Part-year resident		
• Box a. From Column A, line 32 <span style="border: 1px solid black; padding: 2px;">0875</span> <span style="float: right;">÷</span> <span style="border: 1px solid black; padding: 2px;">0880</span> <span style="float: right;">=</span> <span style="border: 1px solid black; padding: 2px;">0320 (55-59)</span> <span style="float: right;">• 15</span> <span style="border: 1px solid black; padding: 2px;">0415</span> <span style="float: right;">00</span>		

## Example – TC-40 page 2

40072

Utah Income Tax Return TC-40 (2007) Page 2

16. Enter tax (full-year resident, enter tax from line 14 - non or part-year resident, enter tax from line 15) ..... 16 **0435** 00

17. Nonrefundable credits from form TC-40S, Part 4 (pages 10 through 13) ..... 17 **0655** 00

18. Subtract line 17 from line 16 (Note: if line 17 is greater than or equal to line 16, enter zero) ..... 18 **0455** 00

19. **Contributions** (page 13 - add lines 19a through 19e and enter total contributions on line 19)

Enter the codes shown below and the contribution amount. The "SCHOOL DIST. CODE" is an additional code used only if contributing to code 05 shown below (pg 13).

Code	Description
01	Utah Nongame Wildlife Fund
02	Pamela Atkinson Homeless Trust Fund
03	Kurt Oscarson Children's Organ Transplant Fund
05	School District & Nonprofit School Dist. Foundation
08	Wolf Depredation Fund
09	Cat & Dog Community Spay and Neuter Program

CODE	AMOUNT	SCHOOL DIST. CODE
19a <b>07-08</b>	<b>0520</b>	<b>(19-20)</b>
19b <b>09-10</b>	<b>0545</b>	<b>(21-22)</b>
19c <b>11-12</b>	<b>0550</b>	<b>(23-24)</b>
19d <b>13-14</b>	<b>0560</b>	<b>(25-26)</b>
19e <b>15-16</b>	<b>0565</b>	<b>(27-28)</b>

add lines 19a through 19e

20. AMENDED RETURNS ONLY - previous refund (page 14) ..... 20 **N/A** 00

21. Recapture of low-income housing credit (page 14) ..... 21 **0395** 00

22. Utah use tax (page 14) ..... 22 **0410** 00

23. **Total tax, use tax and additions to tax (add lines 18 through 22)** ..... 23 **0420** 00

24. **UTAH TAX WITHHELD** (must attach Utah W-2 and/or 1099 forms) (page 14) ..... **UTAH TAX WITHHELD** 24 **0425** 00

25. Credit for Utah income taxes prepaid (page 14) ..... 25 **0430** 00

26. AMENDED RETURNS ONLY - previous payments (page 15) ..... 26 **N/A** 00

27. Refundable credits from form TC-40S, Part 5 (page 15) ..... 27 **0590** 00

28. **Total withholding and credits (add lines 24 through 27)** ..... 28 **0440** 00

29. **Tax due** - If line 23 is greater than line 28, subtract line 28 from line 23 (page 16) ..... **TAX DUE** 29 **0445** 00

30. Penalty and interest (page 16) ..... 30 **0450** 00

31. **Pay this amount** (add lines 29 and 30) ..... 31 **0500** 00

32. **Refund** - If line 28 is greater than line 23, subtract line 23 from line 28 (page 16) ..... **REFUND** 32 **0460** 00

33. Enter the amount of refund you want applied to your 2008 taxes (page 16) ..... 33 **0770** 00 **Amount to be applied to 2008**

34. **DIRECT DEPOSIT YOUR REFUND - provide account information** (page 16)

• Routing number

**0030 (01-09)**

• Account number

**0035 (01-17)**

Enter "X" for account type

Checking Savings  
**0040 (01)** **0048 (01)**

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules reflect my true tax status.

Your signature

**SIGN HERE**

Date

**0315 (65-70)**

Spouse signature (if filing jointly, both must sign even if only one had income) Date

**0315 (71-76)**

Third Party Designee	Name of designee (if any) you authorize to discuss this return (page 17)	Designee telephone number
	<b>0320 (01-35)</b>	<b>0320 (36-45)</b>
Paid Preparer Section	Preparer signature (page 17)	Preparer telephone number
	<b>0300 (42-51)</b>	<b>0300 (42-51)</b>
	Firm name and address	
	<b>0052 (06-40, 41-70, 71-90, 91-92); 0050 (19-27)</b>	

• Designee personal ID number (PIN)

**0320 (46-54)**

• Preparer SSN or PTIN

**0050 (01-09)**

• Preparer EIN

**0050 (10-18)**

## Example – TC-40A & TC-40B

<div style="border: 1px solid black; padding: 2px;">40075</div>	<b>Attach completed schedule to your 2007 Utah Income Tax return</b> Taxpayer last name <div style="border: 1px solid black; padding: 2px;">0060 (01-35)</div>	Taxpayer social security number <div style="border: 1px solid black; padding: 2px;">0003 (01-09)</div>
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### Credit for Income Tax Paid to Another State

**TC-40A** Rev. 12/07

**Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions on page 12.**

**Part-year resident:** A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income: (1) subject to both Utah tax and tax in the other state, (2) received while domiciled in Utah, and (3) included in "Column A-Utah Income" on TC-40C. Also see Part-Year Resident Defined on page 2 of instructions.

**NOTE:** You cannot file electronically if claiming credit for taxes paid to more than one state.

**If you claim credit for tax paid to more than one state, complete a TC-40A for each state and enter the sum of the credits on TC-40S, Part 4 using code 17.**

1. Federal adjusted gross income taxed by Utah and the state of: <b>0315 (56-57)</b>	1	\$	<b>0615</b>	00	<b>Line 3 cannot be greater than 1.0000</b> <div style="border: 1px solid black; padding: 2px;">3    <b>0625</b></div>
2. Federal adjusted gross income from federal return (see line 4a instructions on page 5)	2		<b>0620</b>	00	
3. Ratio of other state gross income to total income (divide line 1 by line 2 and round to 4 decimal places)	3				
4. Utah income tax (line 14 on front of return)	4		<b>0630</b>	00	
5. Credit limitation (multiply line 4 by decimal on line 3)	5		<b>0635</b>	00	
6. Actual income tax paid to state shown on line 1. Part-year residents must prorate the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income taxed in Utah and the other state shown.	6		<b>0640</b>	00	
7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40S, Part 4, using code 17.	7	\$	<b>0645</b>	00	

**Keep a signed copy of the other state(s) income tax return for your records.**

### Retirement Income Exemption/Deduction

**TC-40B** Rev. 12/07

You may qualify to take the retirement income exemption/deduction if **(1)** you, *or your spouse if filing jointly*, are age 65 or older at the end of the tax year; or **(2)** you, *or your spouse if filing jointly*, are under age 65 and received qualifying taxable retirement income. See pages 6 and 7 of instructions for definition of qualifying retirement income.

**1. Age 65 or older - Retirement Income Exemption** **0315**

Check the "Self" box if age 65 or older. **(32)** Self **(33)** Spouse Total boxes checked **(34)** x \$7,500 =

*If filing jointly, check the "Spouse" box if spouse is age 65 or older.*

	1	\$	<b>0465</b>	00
--	---	----	-------------	----

**2. Under age 65 - Retirement Income Deduction (if you, and your spouse if filing jointly, are age 65 or older, skip to line 3)**

*Line 2a is limited to qualifying taxable retirement income up to \$4,800 per retiree and can only be used by the retiree who earned the income. ATTACH ALL FORMS 1099-R, SSA-1099, or other documentation to support your deduction.*

	Self	Spouse	
Date of birth ▶	/ /	/ /	
a. Qualified retirement income	a	\$	
b. Retirement limitation	b	<b>4,800</b>	
c. Enter the lesser of a or b for each column.	c	+	
<i>Add Self and Spouse amounts on line c for total.</i>			
		=	2 <b>0470</b> 00

3. Total (add lines 1 and 2)	3		<b>0475</b>	00
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4. Adjusted income				
a. Enter federal adjusted gross income (form TC-40, line 4a)	4a		<b>00</b>	
b. Enter any lump sum distribution amount (form TC-40S, Part 1, code 51)	4b		<b>00</b>	
c. Enter non-taxable interest amount (federal form 1040 or 1040A, line 8b)	4c		<b>00</b>	
d. Adjusted income (add lines 4a through 4c)	4d		<b>0575</b>	00
5. Enter: \$32,000 - if married filing jointly, head of household, or qualifying widow(er) \$16,000 - if married filing separately \$25,000 - if single	5		<b>0480</b>	00
<b>Round to nearest whole dollar</b>				
6. Subtract line 5 from line 4d (if less than zero, enter zero)	6		<b>0485</b>	00
7. One-half of line 6 (line 6 divided by 2)	7		<b>0490</b>	00
8. Subtract line 7 from line 3. This is your retirement exemption/deduction. Enter on TC-40, line 9d. Do not enter an amount less than zero.	8	\$	<b>0580</b>	00

# Example – TC-40C

**40076** **Non or Part-year Resident Utah Income Schedule**

Taxpayer last name

**TC-40C**  
Rev. 12/07

Taxpayer social security number

**0060 (01-35)**

**0310** **0310**

Residency status: **(46)** Nonresident. Home state abbreviation: **(47-48)** **(49)** Part-year Utah resident from **(50-55)** / 07 to **(56-61)** / 07

**0003 (01-09)**

## Column A - UTAH INCOME AND ADJUSTMENTS

**INCOME:** Enter all income or loss 1) earned or received from Utah sources while not a Utah resident, plus 2) earned or received from all sources while a Utah resident, even if not from a Utah source.

**ADJUSTMENTS:** Enter each adjustment applicable to Utah income. This includes payments to qualified IRA or self-employed retirement plans, alimony paid while a Utah resident, moving expenses when moving into Utah, etc.

## Column B - FEDERAL INCOME AND ADJUSTMENTS

**INCOME:** Enter the amount of income in this column from all sources, as found on your federal return, as noted below.

**ADJUSTMENTS:** Enter the amount of each adjustment applicable to federal income, as found on your federal return, as noted below.

**Nonresident Military Personnel Adjustment:** Enter on line 30, Column B, the amount included on line 1, Column B, that is active duty military pay.

INCOME	COLUMN A - UTAH		COLUMN B - FEDERAL	
1. Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)	0525	00		00
2. Taxable interest income (1040/1040A line 8a, 1040EZ line 2)	0530	00		00
3. Ordinary dividends (1040/1040A line 9a)	0535	00		00
4. Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	0540	00		00
5. Alimony received (1040 line 11)	0600	00		00
6. Business income or (loss) (1040 line 12)	0605	00		00
7. Capital gain or (loss) (1040 line 13, 1040A line 10)	0610	00		00
8. Other gains or (losses) (1040 line 14)	0650	00		00
9. IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)	0680	00		00
10. Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)	0775	00		00
11. Rental real estate, royalties, part., S corp., trusts, etc. (1040 line 17)	0780	00		00
12. Farm income or (loss) (1040 line 18)	0785	00		00
13. Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)	0790	00		00
14. Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)	0795	00		00
15. Other income (1040 line 21)	0800	00		00
16. Total income (add lines 1 through 15)	0805	00		00
ADJUSTMENTS	COLUMN A - UTAH		COLUMN B - FEDERAL	
17. Educator expenses (1040 line 23)	0810	00		00
18. Certain business expenses (1040 line 24)	0695	00		00
19. Health savings account deduction (1040 line 25)	0830	00		00
20. Moving expenses (1040 line 26 - column A, only expenses moving into Utah)	0835	00		00
21. One-half of self-employment tax (1040 line 27)	0840	00		00
22. Self-employed SEP, SIMPLE, and qualified plans (1040 line 28)	0850	00		00
23. Self-employed health insurance deduction (1040 line 29)	0845	00		00
24. Penalty on early withdrawal of savings (1040 line 30)	0855	00		00
25. Alimony paid (1040 line 31a)	0860	00		00
26. IRA deduction (1040 line 32, 1040A line 17)	0815	00		00
27. Student loan interest deduction (1040 line 33, 1040A line 18)	0820	00		00
28. Tuition and fees deduction (1040 line 34, 1040A line 19)	0825	00		00
29. Domestic production activities deduction (1040 line 35)	0890	00		00
30. Nonresident military active duty pay included on line 1 column B (page 9)			0885	00
31. Total adjustments (add lines 17 through 30)	0865	00		00
32. Subtract line 31 from line 16 for both COLUMNS A and B. COLUMN B total must equal the FAGI amount on TC-40, line 4a (unless line 30 is completed).	0870	00	0690	00

Attach this completed SCHEDULE to your Utah tax return.

Enter this total on  
TC-40, line 15, "Box a"

Enter this total on  
TC-40, line 15, "Box b"



# Example – TC-40S page 1

## Income Tax Supplemental Schedule

**TC-40S**

Rev. 12/07

40073

Taxpayer last name

0060 (01-35)

Taxpayer social security number

0003 (01-09)

### Part 1 - Additions to Income (write the code and amount of each addition to income, see pages 5 and 6)

Code	Code	0310 Code	Amount
51 Lump sum distribution	56 Child's income excluded from parent's return	• (01-02)	0360 00
52 State taxes allocated from estate/trust	57 Municipal bond interest	• (03-04)	0390 00
53 Medical Savings Account (MSA) *	60 Untaxed income of a resident trust	• (05-06)	0665 00
54 Utah Educational Savings Plan (UESP) *	61 Untaxed income of a nonresident trust	• (07-08)	0685 00
55 Reimbursed adoption expenses *	69 Equitable adjustments - attach explanation		0570 00
* To the extent previously deducted from Utah Income			
Total additions to income (add all additions to income and enter total here and on TC-40, line 4b)			0570 00

### Part 2 - Deductions from Income (write the code and amount of each deduction from income, see pages 6 and 7)

Code	Code	0310 Code	Amount
71 Interest from U. S. Government Obligations	78 Railroad retirement income	• (13-14)	0700 00
77 Native American income	79 Equitable adjustments - attach explanation	• (15-16)	0705 00
• Primary enrollment number Tribe code	82 Nonresident active duty military pay	• (17-18)	0710 00
0305 (31-39) (49)	85 State tax refund distributed to beneficiary	• (19-20)	0715 00
• Secondary enrollment number Tribe code		• (21-22)	0720 00
0305 (40-48) (50)		• (23-24)	0725 00
Total deductions from income (add all deductions and enter total here and on TC-40, line 5b)			0585 00

### Part 3 - Other Deductions from Income (write the code and amount of each other deduction, see pages 8 and 9)

Code	Code	0310 Code	Amount
72 Medical Savings Account (MSA)	75 Long-term care insurance premiums	• (09-10)	0900 00
73 Utah Educational Savings Plan (UESP)	76 Adoption expenses	• (11-12)	0905 00
74 Health care insurance premiums	81 Gains on capital transactions	• (33-34)	0910 00
		• (35-36)	0915 00
		• (63-64)	0920 00
		0305 • (01-02)	0370 00
Total other deductions (add all other deductions and enter total here and on TC-40, line 9e)			0555 00

Attach completed schedule to your 2007 Utah Income tax return

## Example – TC-40S page 2



40074

### Continued - Income Tax Supplemental Schedule

Taxpayer last name

**TC-40S**

(Page 2) Rev. 12/07

Taxpayer social security number

#### Part 4 - Nonrefundable Credits (write the code and amount of each nonrefundable credit, see pages 11 through 14)

Code	Code	0310 Code	Amount
01 At-home parent	10 Recycling market development zone	• (66-67)	0735 00
02 Qualified sheltered workshop	11 Tutoring disabled dependents	• (68-69)	0740 00
Name 0315 (38-52)	12 Research activities	• (70-71)	0745 00
03 Carryover of prior credit for energy systems	13 Research machinery/equipment	• (72-73)	0750 00
05 Clean fuel vehicle	17 Tax paid to another state (attach TC-40A)	• (74-75)	0755 00
06 Historic preservation	19 Live organ donation expenses	• (76-77)	0760 00
07 Enterprise zone	21 Renewable residential energy systems		
08 Low-income housing			
Total nonrefundable credits (add all nonrefundable credits and enter total here and on TC-40, line 17)			0655 00

#### Part 5 - Refundable Credits (write the code and amount of each refundable credit, see pages 16 and 17)

Code	Code	0310 Code	Amount
39 Renewable commercial energy systems	46 Mineral production withholding	• (25-26)	0495 00
40 Targeted business tax credit	47 Agricultural off-highway gas/undyed diesel	• (27-28)	0505 00
41 Special needs adoption credit	48 Farm operation hand tools	• (29-30)	0510 00
43 Nonresident shareholder's withholding		• (31-32)	0515 00
FEIN • 0310 (37-45)			
Total refundable credits (add all refundable credits and enter total here and on TC-40, line 27)			0590 00

Attach completed schedule to your 2007 Utah Income tax return

## Appendix B

### Electronic Filing Payment Coupon Instructions

A payment coupon, Utah form TC-547, should be prepared for all balance due returns filed electronically. The coupon is submitted with the taxpayer's payment to the Tax Commission. **A PAPER COPY OF THE ELECTRONICALLY FILED RETURN SHOULD NOT BE INCLUDED WITH THE VOUCHER AND PAYMENT.**

A sample of the payment coupon is shown on the next page.

This coupon is to be completed and given by the electronic return originator to the taxpayer at the time the taxpayers return is completed with instructions for sending to the USTC with the payment due. **THE TAXPAYER SHOULD BE INFORMED THEY SHOULD NOT FILE A PAPER COPY OF THEIR RETURN WITH THEIR PAYMENT.**

The taxpayer is to send the coupon with his/her check or money order in payment of the tax due by April 15, 2008 to:

Utah State Tax Commission  
210 N 1950 W  
SLC UT 84134-0266

**NOTE:** There is **no** scan line on the coupon and no coupon needs to be sent to the Tax Commission for testing.

The coupon is to be printed on the bottom third of the page, with a one and one eighth inch margin at the bottom. The top portion of the page does not need to be printed, at the software developer's option.

# TC-547, Income Tax Payment Coupon

Utah State Tax Commission

## Individual Income Tax Return Payment Coupon

TC-547  
Rev. 12/06

### USE OF PAYMENT COUPON

If you have a tax due balance on your Utah income tax return and you have previously filed your return (either electronically or by paper) without a payment, include the payment coupon below with your check or money order, to insure proper credit to your account.

If you are sending a payment with your Utah income tax paper return, include the payment coupon below with your check or money order, to insure proper credit to your account.

Do **NOT** mail another copy of your income tax return with this payment. Sending a duplicate of your return may delay posting of the payment.

*Do not use this payment coupon for prepayment of future taxes. Use form TC-546.*

### HOW TO PREPARE THE PAYMENT

Make your check or money order payable to the Utah State Tax Commission. Do not send cash. The Tax Commission does not assume liability for loss of cash placed in the mail.

Print your name and address, Social Security Number, daytime telephone number and the year the payment is for on your check or money order.

### SENDING PAYMENT COUPON

If sending this payment coupon separate from your income tax return, do **NOT** mail another copy of your return with this payment. Sending a duplicate of your return may delay posting of the payment.

Complete and detach the payment coupon below.

Do not attach (staple, paper clip, etc.) the check or money order to the payment coupon.

Send the payment coupon and payment to:

**Utah State Tax Commission**  
**210 N 1950 W**  
**Salt Lake City, UT 84134-0266**

### ELECTRONIC PAYMENT

If you choose to pay your income tax due balance electronically, go to the web site at <https://secure.e-utah.org/paymentexpress/client> and follow the payment instructions.

*If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunication Device for the Deaf (801) 297-2020. Please allow three working days for a response.*

SEPARATE AND RETURN ONLY THE BOTTOM PORTION WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.

## Individual Income Tax Return Payment Coupon

Tax year

For Office Use Only

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266

TC-547  
Rev. 12/06

Your name		Social Security no.	
Spouse's name		Spouse's Social Security no.	
Address			
City	State	Zip code	
Payment amount enclosed \$		00	

Make check or money order payable to the Utah State Tax Commission. **Do not send cash. Do not staple.**

11004

## Appendix C

### Error Codes for Electronically Filed Utah Returns

The following codes are used to notify an electronic return originator of any error in an electronically submitted Utah Individual Income Tax Return.

<b>Error</b>	<b>Description</b>	<b>Line Number</b>	<b>Field Number</b>
0001	Duplicate return	N/A	---
0030	Federal AGI not numeric	Line 4a	0195
0031	Modified AGI not numeric	Line 6	0375
0032	Exemption amount not numeric	Line 9b	0350
0033	Federal tax deduction amount not numeric	Line 9c	0355
0034	State refund deduction not numeric	Line 5a	0180
0036	Standard/Itemized deduction amount not numeric	Line 9a	0660
0040	Retirement income amount not numeric	Line 9d	0365
0041	Total deductions amount not numeric	Line 5b	0585
0042	Tax amount not numeric	Line 16	0435
0044	State tax addition amount not numeric	Line 7	0385
0045	Qualified exempt checkbox must be X or blank	Line 11	0310(62)
0046	Total adjusted income not numeric	Line 8	0925
0047	Utah taxable income not numeric	Line 10	0400
0048	Traditional income tax amount not numeric	Line 12	0675
0049	Use tax amount not numeric	Line 22	0410
0050	Total contributions amount not numeric	Line 19	0595
0051	Total tax, use tax and other taxes not numeric	Line 23	0420
0052	Tax withheld amount not numeric	Line 24	0425
0053	Prepaid credit amount not numeric	Line 25	0430
0054	Other refundable credits amount not numeric	Line 27	0590
0055	Total withholding & credits amount not numeric	Line 28	0440
0057	Refund amount not numeric	Line 32	0460
0059	Tax due amount not numeric	Line 29	0445
0083	Exemption for taxpayer not 00 or 01	Line 2a	0315(13-14)
0084	Exemption for spouse not 00 or 01	Line 2b	0315(15-16)
0085	Dependent exemptions not numeric	Line 2c	0315(17-18)
0086	Disabled exemptions not numeric	Line 2d	0315(19-20)
0087	Total exemptions not numeric	Line 2e	0315(21-22)
0088	Filing status not 1, 2, 3, 4, or 5	Line 1	0150
0100	Nonresident Utah FAGI not numeric	Line 15a	0875
0101	Nonresident Federal FAGI not numeric	Line 15b	0880
0102	Nonresident Utah tax not numeric	Line 15	0415
0103	Addition to income amount not numeric	TC-40S, Part 1	0360, 0390, 0665 & 0685
0104	Deduction from income amount not numeric	TC-40S, Part 2	0700, 0705, 0710, 0715, 0720 & 0725
0105	Recapture of low-income housing credit not numeric	Line 21	0395
0204	Retirement income exemption not numeric	TC-40B, line 1	0465
0208	Retirement income deduction not numeric	TC-40B, line 2	0470
0209	Total amount not numeric	TC-40B, line 3	0475
0210	FAGI + lump sum + interest not numeric	TC-40B, line 4	0575
0211	Limitation amount not numeric	TC-40B, line 5	0480
0212	AGI less limitation amount not numeric	TC-40B, line 6	0485
0213	Limitation reduction amount not numeric	TC-40B, line 7	0490
0214	Total boxes checked must be 0, 1, or 2	TC-40B, line 1	0315(34)
0309	Nonrefundable credits amount not numeric	Line 17	0655
0310	Contributions amount not numeric	Line 19	0595
0318	Nonrefundable credit amount not numeric	TC-40S, Part 4	0735, 0740, 0745, 0750, 0755 & 0760
0319	Refundable credit amount not numeric	TC-40S, Part 5	0495, 0505, 0510 & 0515
0320	Total additions to income amount not numeric	Line 4b	0570
0321	Other deduction amount not numeric	TC-40S Part 3	0900, 0905, 0910, 0915, 0920 & 0370
0326	Refund applied to next year not numeric	Line 33	0770



0327	Line 16 less line 17 not numeric	Line 18	0455
0328	FAGI taxed in state of not numeric	TC-40A, line 1	0615
0329	FAGI from Federal return not numeric	TC-40A, line 2	0620
0330	Utah income tax amount not numeric	TC-40A, line 4	0630
0331	Credit limitation amount not numeric	TC-40A, line 5	0635
0332	Actual tax paid other state not numeric	TC-40A, line 6	0640
0333	Credit tax paid other state not numeric	TC-40A, line 7	0645
0334	Line 3 less line 7 amount not numeric	TC-40B, line 8	0580
0335	Wages, salaries, tips, etc. amount not numeric	TC-40C, line 1	0525
0336	Taxable interest income not numeric	TC-40C, line 2	0530
0337	Ordinary dividends amount not numeric	TC-40C, line 3	0535
0338	Taxable refunds, credits or offsets not numeric	TC-40C, line 4	0540
0339	Alimony received amount not numeric	TC-40C, line 5	0600
0340	Business income or (loss) amount not numeric	TC-40C, line 6	0605
0341	Capital gain or (loss) amount not numeric	TC-40C, line 7	0610
0342	Other gain or (losses) amount not numeric	TC-40C, line 8	0650
0343	Taxable IRA distributions amount invalid not numeric	TC-40C, line 9	0680
0344	Taxable pensions and annuities amount not numeric	TC-40C, line 10	0775
0345	Rentals, royalties, etc. amount not numeric	TC-40C, line 11	0780
0346	Farm income or (loss) amount not numeric	TC-40C, line 12	0785
0347	Unemployment compensation not numeric	TC-40C, line 13	0790
0348	Taxable social security benefits amount not numeric	TC-40C, line 14	0795
0349	Other income amount not numeric	TC-40C, line 15	0800
0350	Total income amount not numeric	TC-40C, line 16	0805
0351	Educator expenses amount not numeric	TC-40C, line 17	0810
0352	IRA deduction amount not numeric	TC-40C, line 26	0815
0353	Student loan interest deduction amount not numeric	TC-40C, line 27	0820
0354	Tuition and fees deduction not numeric	TC-40C, line 28	0825
0355	Health savings account deduction not numeric	TC-40C, line 19	0830
0356	Moving expenses amount not numeric	TC-40C, line 20	0835
0357	One-half self-employment tax amount not numeric	TC-40C, line 21	0840
0358	Self-employed health insurance not numeric	TC-40C, line 23	0845
0359	Self-employed SEP, etc. plans amount not numeric	TC-40C, line 22	0850
0360	Penalty on early withdrawal amount not numeric	TC-40C, line 24	0855
0361	Alimony paid amount not numeric	TC-40C, line 25	0860
0362	Total adjustments amount not numeric	TC-40C, line 31	0865
0363	Federal income less adjustments amount not numeric	TC-40C, line 32	0690
0364	Certain business expenses amount not numeric	TC-40C, line 18	0695
0365	Nonresident military pay amount not numeric	TC-40C, column B, line 30	0885
0366	Domestic production activities deduction not numeric	TC-40C, line 29	0890
0367	Penalty and interest amount not numeric	TC-40, line 30	0450
0368	Total amount due not numeric	TC-40, line 31	0500
0369	Invalid taxpayer signature date	TC-40, page 2	0315(65-70)
0370	Invalid spouse signature date	TC-40, page 2	0315(71-76)
0371	Invalid part-year resident from-date	TC-40C	0310(50-55)
0372	Invalid part-year resident to-date	TC-40C	0310(56-61)
0373	Total other deductions amount not numeric	Line 9e	0555
0374	Total additions amount not numeric	Line 4	0380
0375	Total deductions from income not numeric	Line 5	0670
0376	Total other deductions not numeric	Line 9	0895
0377	Single rate tax amount not numeric	Line 13	0765
0378	Utah income tax not numeric	Line 14	0405
0379	Nonresident checkbox invalid	Line 15 & TC-40C (top)	0310(46)
0380	Part-year resident checkbox invalid	Line 15 & TC-40C (top)	0310(49)
0889	Invalid test SSN	N/A	0003 and 0055
0998	Invalid software ID	N/A	0300(1-10)
0999	Multiple errors (more than 2)	N/A	---

## Appendix D

### TC-8453, Utah Individual Income Tax Transmittal for Electronic Filing



IRS-DCN  
00- - - - - 8

Utah State Tax Commission  
**Utah Individual Income Tax  
Transmittal For Electronic Filing**  
For the year January 1 - December 31, 2007

**2007  
TC-8453**  
Rev. 12/07

Provide this form to the Tax Commission **ONLY** if you have checked one or more of the boxes below.

Your Social Security number

- - - - -

Spouse's Social Security number

- - - - -



**IMPORTANT!**



Social Security Number(s) Required

Your name		Last name	
Spouse's name		Last name	
Mailing address		Telephone number	
City	State	ZIP code	Foreign country (if not U. S.)

**Check all boxes that apply** (Follow the instructions for each box checked. Attach any required forms.)

File this form **ONLY** if you checked a box.

- ☐ **Utah Only Return:** If your Utah return was filed electronically, separate from your federal return, read the declaration below and sign. **DO NOT** send a copy of your Utah return with this form.

**Declaration for State Only Returns**

Under penalties of perjury, I declare I have compared my 2007 Utah Individual Income Tax return with the information I provided to my Electronic Return Originator, and to the best of my knowledge and belief, my return is true, correct and complete. This declaration may be forwarded to the Utah State Tax Commission by my Electronic Return Originator as validation of my electronically filed Utah Individual Income Tax return. I understand if there is an error in my return, it may be rejected and any Utah refund to which I may be entitled may be delayed.

Taxpayer signature	Date	Spouse signature	Date
--------------------	------	------------------	------

- ☐ **Form TC-40LIS, Credit Share Summary of Low-Income Housing Project** - must be submitted by the building project owner.
- ☐ **Form TC-675R, Statement of Utah Tax Withheld on Mineral Production** - must be submitted if a withholding credit was claimed on the return for tax withheld on mineral production.
- ☐ **Federal form 8379, Injured Spouse Allocation** - must be submitted if claiming the protection provisions of any Injured spouse.
- ☐ **Equitable Adjustment** - supporting documentation must be submitted if claiming any equitable adjustment.

**IRS-DCN.** At the top of this form, enter the 14-digit Document Control Number (DCN) assigned by the Electronic Return Originator to identify your electronically submitted federal tax return.

**Name, Address, Social Security Number.** Your name(s) and social security number(s) must match your social security card(s). Enter your name(s), address, telephone number, and social security number(s) in the spaces provided. If you file a joint return, make sure you enter the social security numbers in the same order your names are shown on your return.

**When and Where to File**

If a box is checked above, the Electronic Return Originator (ERO) must mail this TC-8453 no later than the next business day after receiving the state acknowledgment the return was received and accepted. If a third-party transmitter is used, the ERO must mail this information the next business day after receiving the state acknowledgment from the Transmitter.

Mail to:

**Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-0210**

**DO NOT include a copy of your federal or Utah return, or withholding forms (W-2, W-2G, 1099-G, and 1099-R) with this form.**